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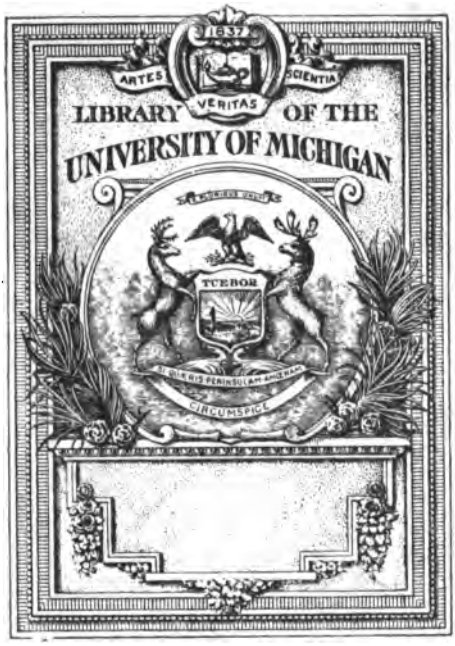

THE GIFT OF
New York St. Library

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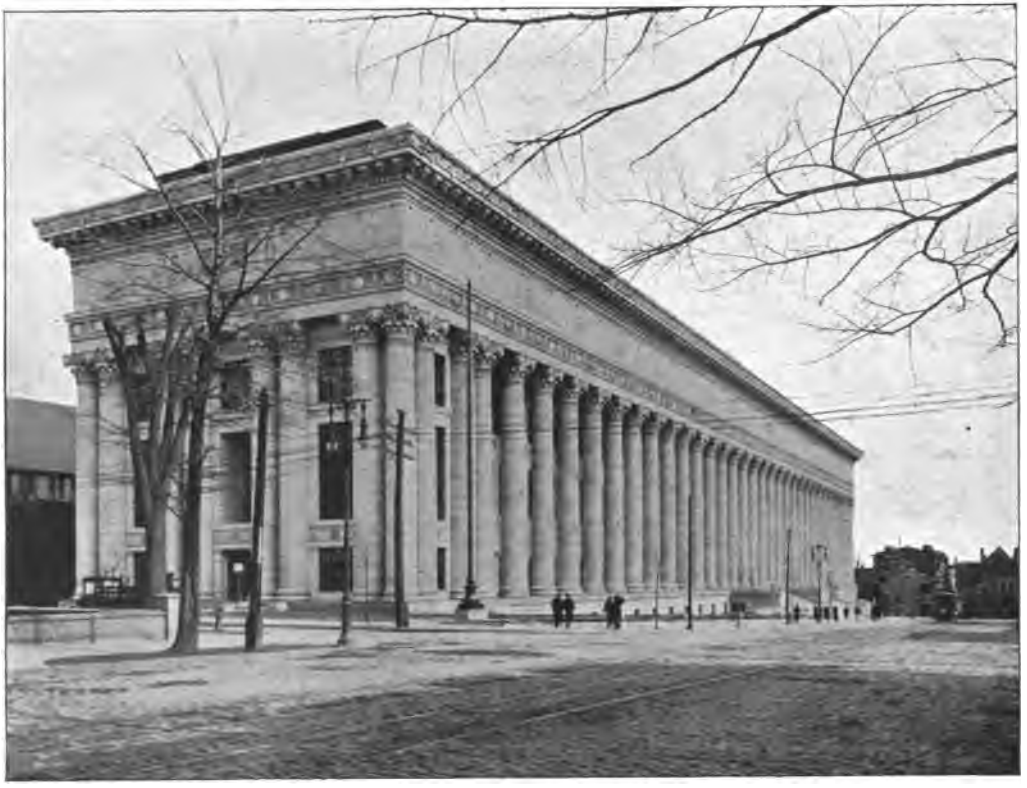

New York State Education Building
Home of the New York State Library and Library School

The University of the State of New York

New York State Library

ONE-HUNDREDTH ANNUAL REPORT

1917

TRANSMITTED TO THE LEGISLATURE MARCH 27, 1918

ALBANY
THE UNIVERSITY OF THE STATE OF NEW YORK
1918

THE UNIVERSITY OF THE STATE OF NEW YORK

Regents of the University
With years when terms expire

(Revised to November 1, 1918)

1926 PLINY T. SEXTON LL.B. LL.D. *Chancellor* - Palmyra
1927 ALBERT VANDER VEER M.D. M.A. Ph.D. LL.D. *Vice Chancellor* Albany
1922 CHESTER S. LORD M.A. LL.D. - - - - - Brooklyn
1930 WILLIAM NOTTINGHAM M.A. Ph.D. LL.D. - - Syracuse
1921 FRANCIS M. CARPENTER - - - - - - - Mount Kisco
1923 ABRAM I. ELKUS LL.B. D.C.L. LL.D. - - New York
1924 ADELBERT MOOT LL.D. - - - - - - - - Buffalo
1925 CHARLES B. ALEXANDER M.A. LL.B. LL.D. Litt.D. - - - - - - - - - - - - Tuxedo
1919 JOHN MOORE LL.D. - - - - - - - - - Elmira
1928 WALTER GUEST KELLOGG B.A. LL.D. - - - Ogdensburg
1920 JAMES BYRNE B.A. LL.B. LL.D. - - - - New York
1929 HERBERT L. BRIDGMAN M.A. - - - - - Brooklyn

President of the University and Commissioner of Education

JOHN H. FINLEY M.A. LL.D. L.H.D.

Deputy Commissioner and Assistant Commissioner for Elementary Education

THOMAS E. FINEGAN M.A. Pd.D. LL.D.

Assistant Commissioner and Director of Professional Education

AUGUSTUS S. DOWNING M.A. L.H.D. LL.D.

Assistant Commissioner for Secondary Education

CHARLES F. WHEELOCK B.S. LL.D.

Director of State Library

JAMES I. WYER, JR, M.L.S.

Director of Science and State Museum

JOHN M. CLARKE D.Sc. LL.D.

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Agricultural and Industrial Education, LEWIS A. WILSON
Archives and History, JAMES SULLIVAN M.A. Ph.D.
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Educational Extension, WILLIAM R. WATSON B.S.
Examinations and Inspections, GEORGE M. WILEY M.A.
Law, FRANK B. GILBERT B.A., *Counsel*
Library School, FRANK K. WALTER M.A. M.L.S.
School Buildings and Grounds, FRANK H. WOOD M.A.
School Libraries, SHERMAN WILLIAMS Pd.D.
Visual Instruction, ALFRED W. ABRAMS Ph.B.

STATE OF NEW YORK

No. 40

IN ASSEMBLY

March 27, 1918

One-hundredth Annual Report

ON THE

NEW YORK STATE LIBRARY

Honorable Thaddeus C. Sweet
Speaker of the Assembly
Assembly Chamber, Albany, N. Y.

SIR: Pursuant to the provisions of section 1116, chapter 140, Laws of 1910, the one-hundredth annual report of the State Library is herewith submitted to the Legislature.

Very respectfully yours

PLINY T. SEXTON
Chancellor of the University

JOHN H. FINLEY
President of the University and Commissioner of Education

CONTENTS

Report of the Director, including reports of Library School, Educational Extension Division and School Libraries Division

Best books of 1917. (Bibliography Bulletin 62)

Property exempt from taxation in the forty-eight states, by William E. Hannan. (Legislation Bulletin 42)

Thirty-first annual report of New York State Library School, 1917. (Library School Bulletin 41)

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University of the State of New York Bulletin

Entered as second-class matter August 2, 1913, at the Post Office at Albany, N. Y., under the act of August 24, 1912

Published fortnightly

No. 656 ALBANY, N. Y. FEBRUARY 1, 1918

New York State Library

REPORT OF THE DIRECTOR

INCLUDING

REPORTS OF LIBRARY SCHOOL, EDUCATIONAL EXTENSION DIVISION AND SCHOOL LIBRARIES DIVISION

1917

	PAGE
Statistical summary	6
Staff	8
State Library	15
Order section	15
Catalog section	21
Shelf section	24
Reference section	26
Manuscripts section	31
Medical library	36
Legislative reference section	38
Law library	47
Book selection section	53
State Library (*concluded*)	
Library for the blind	55
Library School	60
Public Libraries: Educational Extension Division	62
Traveling libraries	77
School Libraries Division	81
Publications and printing	88
Appendixes	90
1 Financial summary	90
2 Statistics, according to A. L. A.	91
Index	93

CONTENTS

General PAGE
Statistical summary 6
Staff 8
Library meetings 9
War service of the State Library 9
Unsolicited testimonials 11

State Library 15
Order section 15
Book buying 15
Growth of the Library 15
Purchases 17
Gifts 18
Exchanges 20
Duplicates 20
Serials and annuals 20
Binding 21
Catalog section 21
Classification 21
Public catalog 22
Serial catalog 22
Special duplicate catalogs .. 22
Printed cards 22
Shelflists 23
Card bibliographies 23
Universal catalog 23
Concilium Bibliographicum cards, etc 24
Shelf section 24
Pamphlets 24
Inventory 24
Newspapers 25
Albany Institute catalog .. 26
Reference section 26
American local history and genealogy 26
Debate collection 27
Periodical room 28
Technology 28
Manuscripts section 31
Archives 31
Church records 31
Photostat 35
Medical library 36
Legislative reference section .. 38
Legislative reference research 38
Indexes of legislation 44
Legislative reference material 44
Slip laws and legislative bills .. 45
Government documents 45
Binding 46
Statistics 46
Law library 47
Cases and briefs 47
Editing of New York session laws 50
Duplicates 50

Law Library (*concluded*) PAGE
Gifts 51
Hough manuscript 51
Purchases 52
War collection 52
Book selection section 53
Best books list 53
Books for prison libraries 53
Exhibit of children's books 53
Notes 53
Other work 54
Library for the blind 55
Publications 55
Gifts 56
Serials 56
Circulation 56
Appreciations 58

Library School 60
Curriculum 60
Summer session 60
Institute for high school librarians 61
War service 61

Public libraries: Educational Extension Division 62
Summary of annual reports 63
Financial statistics 63
Books and circulation of free circulating libraries 66
Summary of libraries reporting, 1917 71
Library buildings 72
Charters, registry etc 73
Expenditures 75
Field work 76
Library institutes 76
Traveling libraries 77

School Libraries Division 81
Training for school librarians ... 81
Relations between school and public libraries 82

Publications and printing 88
Indexing 89

Appendixes 90
1 Financial summary 90
2 Statistics, arranged according to recommendation of the American Library Association 91

Index 93

New York State Library

LIBRARIANS SINCE THE ESTABLISHMENT OF THE LIBRARY

1818-23	John Cook
1824-29	Calvin Pepper
1829-40	James Maher
1840-43	Robert Brown
1843-44	William Cassidy
1844-48	John L. Tillinghast
1848-62	Alfred B. Street
1862-87	Henry A. Homes
1887-88	George R. Howell (acting)
1888-1905	Melvil Dewey
1906-8	Edwin H. Anderson
1908	James I. Wyer, Jr

STAFF

Administration

James I. Wyer, Jr, *Director*
Walter S. Biscoe, *Senior librarian*
Florence Woodworth, *Director's assistant*

Sections

Law library, John T. Fitzpatrick
Medical library, Frances K. Ray
Reference section, Frank L. Tolman
Legislative reference section, William E. Hannan
Manuscripts section, Peter Nelson
Order section, Elizabeth M. Smith
Catalog section, Walter S. Biscoe
Shelf section, Joseph Gavit
Book selection section, Mary E. Eastwood
Library for the blind, Mary C. Chamberlain

Library School

Frank K. Walter, *Vice Director*

Educational Extension Division

William R. Watson, *Chief*

School Libraries Division

Sherman Williams, *Chief*

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New York State Library

REPORT OF THE DIRECTOR 1917

To the Regents of the University and the Commissioner of Education of the State of New York:

I have the honor to submit the following report on the work of the New York State Library for the fiscal year ending June 30, 1917. This report also includes an account of the work of the Educational Extension Division (having to do with public libraries) and the School Libraries Division, and summarizes the work of the Library School, though the full report of the last is published separately as Library School Bulletin 41.

The report thus presents the definite and most detailed printed account of all the work with and for libraries that is done by the University. Not all the four distinct parts of this work are under the executive supervision of the Director of the State Library, but its essential and obvious integrity, the hearty and sympathetic cooperation among those charged with its policies and administration, added to the fact that it is carried on by one great state department in one building, strongly enforce the propriety and usefulness of a single report.

The State Library (using the term as a convenient one to denote all the library work of the University) in centralized supervision and specific service stands in the same relation to all the libraries of the State as does the Education Department to the schools and colleges.

The State provides, first of all, a great central reference and lending collection of books and an expert staff to administer it. This central library is for the free use, either in person at the Library or through correspondence, of every person and educational institution in the State. To more than 12,000 registered libraries, schools and study clubs, which are thus in effect branches of the State Library, it stands ready to lend books not in local libraries, thus supplementing the book resources of every library and school in the State and giving to even the smallest and poorest

of these a means of meeting more effectively the educational needs of its community. Through the traveling libraries the lending of books is made still more easy, intimate and far-reaching, for not only libraries, schools and study clubs, but remote rural communities and even households are thus benefited.

The State further provides for the founding and fostering of free public libraries and school libraries, for the supervision, inspection and official registration of those which meet required standards and, finally, in the State Library School it provides (finding the educational analogy in normal schools) competent professional training for the librarians who administer these libraries.

There is thus in operation a thoroughly organized library system for the State, with provision for expert help in founding libraries legally and maintaining them efficiently, for giving them, through visitation and correspondence, such moderate money aid as is feasible and such help in book selection and counsel in administration as is needed, for providing trained librarians to manage them, and a great central collection available to all libraries in the State for reference and lending. The following pages offer such details of this work for a single year as are deemed of public or professional interest.

STATISTICAL SUMMARY

An introductory statistical statement of some of the most important facts relating to the State Library, Educational Extension Division, School Libraries Division and the Library School may serve to bring out more sharply the nature and magnitude of the different lines of work. Further details are given on later pages.

Bound volumes June 30, 1917		
General library	*a*354 638	
Library for the blind	6 396	
Traveling libraries	88 508	
Total		*a*449 542
Bound volumes, by sources, June 30, 1917		
Total volumes July 1, 1916	*a*425 768	
Additions by purchase in 1917	16 158	
Additions by gift in 1917	8 166	
Total		*a*450 092
Volumes lost or withdrawn in 1917		550
Net total		*a*449 542
Pamphlets		*a*150 000

a Estimated.

Volumes bound in 1917		9 514
Received by gift or on exchange account in 1917		
Bound volumes	11 128	
Pamphlets	68 499	
Manuscripts, maps, charts, photographs, etc.	10 816	
Total		90 443
Serials and annuals received regularly in 1917		
Education annuals (excluding documents)	7 023	
Other	14 592	
Total		21 615
Institutions on exchange mailing lists June 30, 1917		1 542
State publications sent out on exchange account in 1917		36 296
Circulation in 1917		
General library	42 082	
Library for the blind	12 488	
Traveling libraries	58 260	
Total		112 830
Traveling libraries sent out in 1917		1 502
Library School: number of students in 1917		
Regular course	44	
Partial work	6	
Summer session	17	
Library institute for high school librarians	15	
Total		82
Employees on staff in 1917		
State Library	82	
Library School	5	
Educational Extension Division	17	
School Libraries Division	3	
Bindery (in Education Building)	11	
Temporarily employed during part of year	2	
Total		120
Appropriations for 1917		$265 076 36
Expenditures in 1917		
*a*Salaries (State Library, Library School, Educational Extension and School Libraries)	$107 122 03	
Books, serials and binding (State Library, Library School and Educational Extension)	42 845 10	
Grants to free public libraries and for their benefit	39 925 58	
Grants to school libraries	63 328 08	
Lapsed to State Treasury	2 249 69	
Balances carried over to 1918	9 605 88	
Total		$265 076 36

a Including temporary services (Library School lecturers), $480.

Public libraries in New York State, 1917

Chartered or registered libraries	593
Libraries reporting	640
Volumes in all libraries reporting	11 145 487
*b*Free lending libraries reporting	551
*b*Volumes in free lending libraries reporting	5 775 115
*b*Circulation of free lending libraries reporting	27 259 840
Libraries receiving state grants	451
New or reconstructed library buildings occupied	9
Personal visits to libraries	229

STAFF

During the year under review the permanent staff of the State Library, Educational Extension Division and Library School numbered 104 persons (all engaged in actual library work) exclusive of orderlies, elevator men, cleaners, porters etc. who are attached to the Administration Division of the University. Besides this regular staff, there were this year 2 persons who assisted temporarily for a few months each and 11 employees in the Library bindery.

There were 26 resignations from this permanent staff: 1 young woman resigned to be married; at salaries which could not be met by the Library 10 staff members were transferred to other state departments or to other divisions of the University, while 6 took positions outside the state service; 2 withdrew for military service, 3 to attend school and 4 on account of illness.

Year after year about one-fourth of the staff of the Library leaves its service, attracted by better pay in other libraries and other state departments. Most of these resignations are from the lower grades, receiving salaries of $600, $480 and $360 (for there are several positions as pitifully paid as that), and the vacancies are with much difficulty filled with other pages and clerks, who are in turn quickly tempted into better paid offices (and *every* other department is better paid). For years the State Library has been training clerks for the other state departments. There is scarcely another state office which does not have or has not had on its force from one to a dozen former Library employees. This may be very advantageous for the other departments but it puts upon the Library a permanent handicap, for which it is not a sufficient consolation to reflect that the Library's clerical products are keenly appreciated

b Excluding libraries of high school and academies.

in other directions and that the Library is notoriously an easy mark for any other office wanting a good clerk.

That the work of the Library is so notable in both quantity and quality is due solely to that considerable portion of its staff which is thoroughly seasoned in its service, trained in the State Library School and so zealous and interested in books and their ministry that in many cases higher salaries elsewhere have been offered in vain.

Library meetings. Four staff members attended the annual meeting of the American Library Association at Louisville, Ky., in June, and three were at the meeting of the New York Library Association at Roscoe, N. Y., in September. War conditions, especially increased living costs and the many unusual outside demands for money, operated to restrict the usual staff attendance on these stimulating professional meetings.

At the Louisville meeting the Director was made chairman of the war service committee of the American Library Association and the head of the Library's order section was for the fourth year chosen secretary-treasurer of the National Association of State Libraries.

WAR SERVICE OF THE STATE LIBRARY

Immediately after the entry of this country into the war the Nation began to mobilize its resources — military, naval, industrial, agricultural, scientific, educational — and each separate profession, industry and activity, through its practitioners, began to take thought as to what specific war-time service it might render.

Libraries have never been formally inventoried and examined to discover their possible war-time contributions to national defense. Quite aside from their functions of supplying fresh news and judgments of current events and abundant wholesome recreational reading (functions supplying an indispensable element in morale and as highly important in stress as in serener times) libraries surely have a vital part in that work of organized research which is behind Germany's scientific and industrial efficiency and which has bulked large in all President Wilson's preparedness plans. That such work must be pushed with increased vigor, and its adepts kept out of the trenches for just such service is one of the sharpest lessons which England has learned, and successful research rests as much upon adequate and well-organized book resources as upon laboratories

and trained men. However, beyond these more usual functions, which must be intensified and accelerated in time of great need, there is an exceptional service bearing full upon the immediate work of training an army, which the State Library offers to the military authorities of State and Nation. Every man in the new national army must have at least a year's training. Special schools and training must be provided for officers in every branch of the service and even for different duties in the same branch. Dozens of different specialized schools exist in France for the air and artillery services alone. Military training camps these must be, of course, but they must be more: schools and colleges in the real sense of the terms, equipped with laboratories, lecture halls and libraries, and back of these general camps hundreds of special schools for the training of officers and specialists in the learned branches of the profession of war.

The plain and immediate duty of the State Library, situated at the military headquarters of the State, would seem to be to build up its present small collection of military books into a military library adequate to be a center of military information for the State and to serve effectively the needs of research workers studying new methods and instruments for attack and defense.

It should actively disseminate to the hundreds of schools and libraries throughout the State, with which it is in official relation, information and expert opinion essential to the comprehension of military facts and policies and to the maintenance of the morale of the Nation. This done, it should offer libraries and personal library service to each of the training camps, federal and state, and to each special military school to be established. Some agency, federal or state, should supply library buildings or reading rooms, similar to the Y. M. C. A. huts, both at training camps and at all other points in New York State where troops are stationed.

The Library should follow the officer and soldier from the training camp into the army, furnishing books and information as needed. It should provide military and technical books, as required, to any school or college giving "officers' training" work. Its medical library should acquire promptly all new and important material on military hygiene, medicine, sanitation and surgery and should give the widest publicity to the availability of this material to the military, medical and hospital corps and especially to the staffs of the Albany and other up-state hospitals.

For this war service the Library is willing to spend, until peace is restored, the greater part of its entire income, to abandon other lines of work which are for the present less important and to devote the greater part of the labor of its staff. A large proportion of the men of the staff would be on duty in library quarters at training camps and whether in the field or at home the staff should be regarded as rendering a service comparable in usefulness to that of regular troops.

Some slight progress in what may be termed the *passive* parts of this program is possible with the present staff and resources and, so far as these permit, the Library is doing and will do what it can. It is adding appropriate titles to its book collections so far as very limited funds will allow. It has brought its military and naval books together in a separate alcove in the reading room and is giving every facility for their use to the military authorities of the State. The medical library is well organized and ready to meet any unusual demands arising from the war. All sections of the Library are alert to meet any new opportunities for services arising from war conditions.

The *active* part of the program, however, calls for approval and authorizing action not only by the Board of Regents but by the state and federal military authorities, and for enabling appropriations. To be specific, if this service is desired, the Library must have (1) permission to establish branch book collections and to conduct reading rooms at state camps, with assurances of suitable camp assignments and details of necessary assistance; (2) permission to establish and conduct branches at army schools and federal camps in New York State; (3) permission to send traveling libraries or otherwise furnish books to New York troops outside the State; (4) an appropriation of $10,000 immediately available for military and naval books and periodicals; (5) an immediate appropriation of $20,000 for the equipment of camp libraries, transportation of library equipment, and books and other expenses incident to the proposed service. The State Library is ready to proceed with this work at the moment that the necessary authority and appropriations are assured.

UNSOLICITED TESTIMONIALS

During a single year the volume of work done by the State Library for its patrons is notable for its wide range. It frequently evokes unsolicited appreciation. This is well illustrated by the fol-

lowing reviews and letters selected at random from a much larger number and which it seems possible to reprint without overstepping the bounds of a proper modesty. Further brief items of the same nature may be found on later pages, in the reports of the legislative reference section and the library for the blind.

But before attempting to read it [the election law of the State of New York] through in this form, an achievement of somewhat doubtful necessity at best, we prefer to take from the library shelf "American Ballot Laws, 1888–1910," prepared by A. C. Ludington for the New York State Library, as Legislation Bulletin 40, published at Albany, 1911, $1, and by reading its seven pages devoted to New York, set our minds in order as to what this mass of legal matter is about. And we will hardly replace the volume without learning something of the other states — certainly not without learning where to go for such information when we need it. A historical summary of the laws, by states, is followed by a minute, analytic digest of the provisions of existing laws in the same arrangement.

This is a single example of the great number of worth-while things done for the public through the State Library.

(*From "Books for the Woman Voter" by John Cotton Dana in New York Evening Post*)

Early Records of the City and County of Albany and Colony of Rensselaerswyck. Volume II. Deeds 3 and 4, 1678–1704. Translated from the original Dutch by Jonathan Pearson. Revised and edited by A. J. F. van Laer. [New York State Library, History Bulletin 9.] (Albany, University of the State of New York, 1916, 438p.) For this piece of work, persons seriously interested in the writing of New York history will owe much to the original translator and the present editor. It consists of original material of a fundamental character, made accessible and edited so as to be capable of convenient use for any purpose of historical research. A feature of "human interest" connected with the appearance of this volume is that it is the continuation of an enterprise begun half a century ago by the late Professor Jonathan Pearson. Mr van Laer is a native of Holland and thus has an advantage over Professor Pearson in the treatment of manuscripts in the Dutch language. This is a feature of importance in the present case.

The introduction makes it clear that these records are important as evidence of title of real estate, and as original material for the antiquarian and genealogist and for the student of general history. This book contains the whole of volume C of Deeds. Volume D, however, was largely in English, and the printed text of the present volume contains only translations of such instruments as were originally recorded in Dutch. The records in the volume before us range in date from 1678 to 1704. This was the period

of transition from Dutch to English methods of procedure in the transfer of real property. As a result of the character and consequences of these changes in procedure (introduction, p. 7–10) it is evident that Pearson's volume I, the diagrams of lots in Munsell's *Collections,* volume IV (with Mr van Laer's caution in mind), this volume, II, and the original records themselves must be used together and in relation to each other.

To one investigating on an intensive scale the introduction points out some interesting facts. For example, from its early settlement Albany's streets and lots were "laid out in quite methodical fashion" by experienced surveyors. This policy was "in line with the fact that under the Roman-Dutch law the title to the street was vested in the government" (introduction, p. 12). Again, "a much larger number of settlers than is generally supposed came from parts of Europe outside of the Netherlands, particularly from East Friesland, Oldenburg, and the duchies of Schleswig-Holstein," this fact probably accounting for the "call to Albany in 1669 of the Rev. Jacobus Fabritius, the first Lutheran minister in the province" (introduction, p. 11). Mr van Laer's introduction and notes do him the greatest credit as reviser and editor.

CHARLES WORTHEN SPENCER
(from American Historical Review)

TRACY, COOPER & TOWNSEND
COUNSELORS AT LAW
25 NORTH PEARL ST., ALBANY, N. Y.

July 16, 1917

James I. Wyer, Jr
Director, State Library
Albany, N. Y.

MY DEAR MR WYER:

I write to express my personal thanks and those of the Local Exemption Board No. 3 for the County of Albany, of which I happen to be chairman, to you and through you to Miss Woodworth and the other members of the Library staff for rearranging the registration cards in our district in alphabetical order. There were 1946 cards, so that the work was by no means a small matter. It was done between four o'clock on one day and twelve noon of the next, in other words, most expeditiously, and expedition in this matter is, according to the War Department and the common sense of the situation, of the first importance; but in addition to that the work has the primary and fundamental virtue of being accurately done and it was with that object in mind that I applied to the Library in the first instance. If you will be good enough to express my thanks to all concerned for their able and patriotic services, and believe me,

Very truly yours

FREDERICK TOWNSEND
Chairman Local Board Div. No. 3, Albany County

CONFERENCE OF MAYORS
AND
OTHER CITY OFFICIALS
OF THE STATE OF NEW YORK

June 20, 1917

James I. Wyer, Jr, Director
New York State Library
Albany, N. Y.

DEAR SIR:

At the eighth annual meeting of this Conference held last week in Buffalo the following resolution was adopted.

Resolved, That the delegates to the eighth annual conference extend their hearty appreciation to the New York State Library for its effective and efficient cooperation with our State Bureau of Municipal Information in the research work that has been necessary during the year to answer the inquiries and prepare reports.

Very truly yours

W. P. CAPES
Secretary

Red Hook, N. Y.
Aug. 7, 1916

James I. Wyer, Jr
New York State Library
Albany, N. Y.

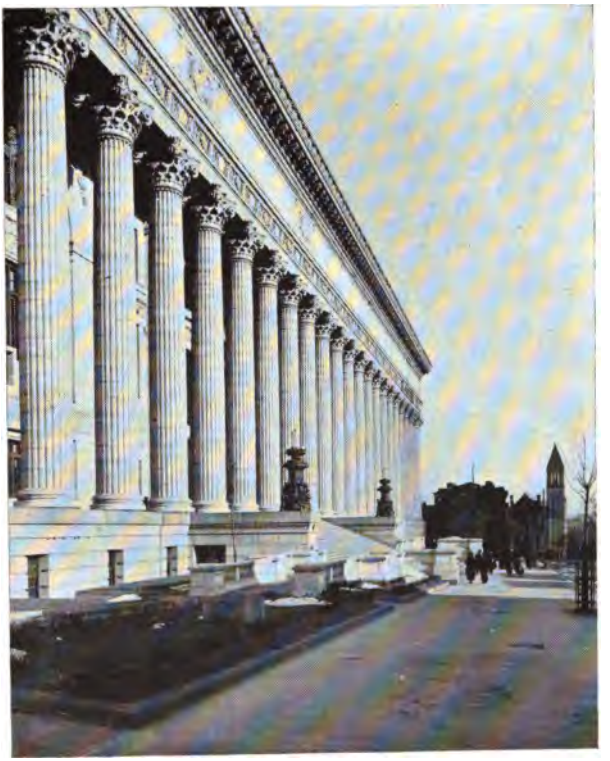
DEAR SIR:

At a council meeting held in St Paul's Lutheran Church study August 6th, it was unanimously voted to extend to you a vote of thanks for the valuable work you have performed for the church in furnishing them the photostat copies of their records and papers, so conveniently and handsomely bound.

We all greatly appreciate your kindness and generosity, and assure you our vote of thanks was not formal but genuine and hearty. We hold ourselves in readiness to show our appreciation if an opportunity opens.

With hearty appreciation

GEO. E. HIPSLEY, *Pastor*
PHILIP H. STICKLE, *Secy*



Glimpse of exterior of Education Building

STATE LIBRARY

ORDER SECTION

The order section has supervision of all printed accessions to the Library (whether by purchase, exchange or gift), of the binding of the duplicate collection, and of the distribution to other libraries and institutions of the publications of The University of the State of New York and of such other state publications as are placed in its hands by law or delivered to it by other state officers.

Book buying. Books and periodicals for the State Library are bought in many different ways — from individuals, at auction, and from many secondhand dealers in Europe and America, particularly in England; sometimes direct from publishers, oftener through jobbers; in short from anyone who has the books at fair prices. Many books are ordered on approval and bought only after examination, and the Library has return privileges with its regular agents. Occasionally, in large purchases of new books, competitive bids are asked and sometimes this is done when buying current periodicals, but this is a practice which, unless used discreetly, only adds to the prices. In auction buying there is, of course, always a close underbidder.

Book buying is a distinct and complicated business. It can be done to advantage only by those who know it thoroughly through experience, and who can deal directly, expertly and quickly with those who have books for sale. The State Library's large purchases in recent years have given its buyers an exceptional knowledge and experience which it is the constant effort so to use as to get for the Library full value for every dollar spent for books.

Above all, books can not be bought like commercial commodities which are subject to regularly quoted prices. Many books come into the market but once in ten or twenty years. Of some books, many sets of periodicals and almost all manuscripts, only single copies exist. For these, of course, there can be no "market value," and obviously "advertising for bids" in such cases is as foolish as it is futile.

Growth of the Library. On June 30, 1917, there were on the shelves of the State Library, the Educational Extension Division and the Library School, approximately 449,542 bound volumes outside the duplicate collection. No exact count has yet been made of the documents, which, except for the comparatively few volumes trans-

ferred to the general collection, are unaccessioned. The traveling libraries collection of the Educational Extension Division contains 88,508 of these 449,542 volumes, and the library for the blind, 6396. Of the remainder, 208,916 are accessioned. The table below shows the growth of the Library during not only 1917 but also the two previous years.

Growth of the Library, September 30, 1914–June 30, 1917

	b TOTAL VOLUMES ACCESSIONED				VOLUMES ACCESSIONED IN 1917
	Sept. 30, 1914	Sept. 30, 1915	June 30, 1916	June 30, 1917	
a General library	160 490	181 488	193 415	208 916	15 760
Library for the blind	4 265	5 225	5 967	6 396	429
Traveling libraries	74 221	78 707	81 824	88 508	6 975
Total	**238 976**	**265 420**	**281 206**	**303 820**	**23 164**

a Including law and medical libraries and Library School class work collection.
b Deducting withdrawals.

The following table shows the number of accessioned volumes received in the general library from different sources, from October 1, 1913 to June 30, 1917. Statistics of the library for the blind and of the Educational Extension Division are not included.

SOURCES	ACCESSIONED VOLUMES IN GENERAL LIBRARY			
	1914	1915	1916 (9 months)	1917
By purchase	27 727	11 474	6 461	9 393
By gift or exchange	5 624	9 339	5 465	6 242
From duplicate collection	*a*	214	163	95
Salvaged from fire	*a*	275	31	30
Total	**33 351**	**21 302**	**12 120**	**15 760**

a The accessions from these sources were so few that no separate record of them was kept.

Purchases. The purchasing activity of the year is summarized in the table below. The expenditures of all sections are reported together.

Book funds and expenditures

July 1, 1916–June 30, 1917

Funds available July 1, 1916:		
Balance from appropriation 1915–16 (against which orders were out to the amount of $15,643.83)	$15 667 82	
Appropriation 1916–17	34 500 ..	
		$50 167 82
Expended of above:		
Balance from appropriation 1915–16	$15 636 10	
Appropriation 1916–17	27 209 ..	
	$42 845 10	
Balances on hand June 30, 1917:		
Appropriation 1915–16 (lapsed to treasury)	31 72	
Appropriation 1916–17 (against which orders are out to the amount of $7290.94)	7 291 ..	
		$50 167 82

As soon as it became apparent that the Library should prepare to meet a demand for military books, orders were placed for the more important English, French and American official and unofficial service manuals and both technical and narrative books on the war. Several of the foremost English and American military journals were added to the subscription list.

Orders actually placed during the year totaled $34,499.85, divided among the various collections as shown by the table below.

COLLECTION	BOOKS	CONTINUATIONS	BINDING
General library	$7 780 80	$4 530 54	$7 584 36
Medical library	810 50	1 257 63	.....
Law library	1 683 38	2 221 43	.....
Technology library	1 048 60	858 66	.....
Library for the blind	432 64	.....	348 19
Traveling libraries	4 713 21	30 80	1 199 11
Total	**$16 469 13**	**$8 899 06**	**$9 131 66**

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Total	$16 469 13	$8 899 06	$9 131 66

Notable single purchases. The following list of important purchases includes a selected list of sets completed during the year.

Sets

Academy of Natural Sciences, Philadelphia. Journal
——— Proceedings
Archiv für augenheilkunde
Deutsche zeitschrift für chirurgie
Dublin University magazine
Engineer (London)
Journal of comparative neurology
Life
Prince Society. Publications
Scientific American; building edition
Society of Arts, London. Journal
Theatre (New York)
Zeitschrift für geburtshülfe
Zeitschrift für immunitätsforschung und experimentelle therapie

Other works

Burbank, Luther. Luther Burbank; his methods and discoveries. 1914. 12v.
Muspratt, Sheridan. Theoretische, praktische und analytische chemie. 1888–95. v. 1–8
Rochester daily advertiser, Oct. 1826–Dec. 1838. 28v.
Rooses, Max. Le Musée Plantin Moretus. 1914
Victoria history of the counties of England. 46v.

Gifts. A summary of gifts to the Library for the past three years is shown below. For purposes of statistics no discretion is made between gifts and exchanges. Under the heading "Pamphlets" are included annual reports and all other unbound volumes not classed as serials. The material noted as "Miscellaneous" consists almost entirely of library blanks and forms donated to build up a reference collection for the Library School.

Gifts, October 1, 1914–June 30, 1917

	1915	1916 (9 months)	1917
Volumes	17 534	10 104	11 128
Pamphlets	63 101	54 534	68 499
Miscellaneous	8 199	3 245	7 249
Manuscripts, maps, charts, photographs etc.	4 249	691	3 567
Total	**93 083**	**68 574**	**90 443**

The following unusual gifts call for special mention.

From Margaret Ten Eyck Pruyn and Foster Pruyn of Albany, and Mrs Charles M. Robinson of Rochester, have come 31 highly interesting photographs and photographic reproductions of views of old and new Albany, the work of their father, the late Col. Augustus Pruyn, in whose memory the gift is made.

From Dr Edward S. Frisbee, for many years president of Wells College and later for eight years examiner for The University of the State of New York, the following letter has been received:

2 SPRAGUE PLACE
ALBANY, N. Y.

23 February 1917

Dr James I. Wyer, Jr
Director of the New York State Library

MY DEAR SIR:

I take pleasure in presenting, through yourself, to the New York State Library this copy of my "Frisbee Genealogy," in two volumes, typewritten, not yet published.

It is the result of leisure hour work for more than twenty years, made possible by the resources of this Library in addition to extensive correspondence. While I have had great satisfaction in the work as it progressed, it is with no less satisfaction that I now leave it in your charge for such service as it may render to those who shall consult its pages.

Very truly yours

EDWARD S. FRISBEE

Through the zealous interest of Regent Charles B. Alexander, followed by specific gifts from the persons named below, the Library has come into possession of ten etchings (several being signed artist's proofs) by Jacques Reich, one of the foremost portrait etchers in the country:

Whitelaw Reid, from Mrs Reid
John W. Mackay, from Clarence H. Mackay
H. H. Rogers, from H. H. Rogers, 2d
Andrew D. White
Charles H. Van Brunt
George Washington
Abraham Lincoln
Alexander Hamilton
} from Mr Reich
C. W. Post, from Mrs E. B. Close
Charles B. Alexander, personally donated

Exchanges. The Library now has exchange relations with 1542 institutions, an increase of 70 for the year. The number includes 415 registered libraries in New York State and 172 foreign institutions. This mailing list exists primarily for the distribution of the publications of the University, though the State Library is to some extent the distributing agent for New York State documents as a whole. By law it distributes on exchange account a certain number of copies of the session laws, court reports, the annual series of collected documents and many special documents like the Messages of the Governor and the Sulzer Impeachment Proceedings. Similarly, it may distribute to the number of 50 copies the department edition of the various state department reports to the Legislature.

During the year ending June 30, 1917, 36,296 pieces were distributed, as against 33,353 in the nine months between October 1, 1915 and June 30, 1916, and 16,176 in the twelve months ending September 30, 1915.

Duplicates. The State Library has the largest existing stock of miscellaneous state documents of all dates, a stock which numbers over 100,000 volumes. These are available through exchange for any libraries that can afford reasonable equivalents, or where the supply seems to warrant they are sold to libraries or individuals. The stock of miscellaneous duplicates is not yet in order.

Serials and annuals. Under the term "serials" are included all publications more frequent than annuals and all annuals, biennials etc. received regularly through purchase, the term "annuals" being thus limited to annuals and less frequent publications received by gift or exchange. On the serials list there are now (excluding 1498 document serials, which are checked by the legislative reference section, and 17 serials in raised type, received by the library for the blind) 4023 titles, of which 289 were added during the year by gift or exchange and 96 by purchase. Included in the total are 92 newspapers, 72 received by gift and 20 by purchase. Of the remaining 3931, 1911 are received by gift or exchange and 2020 by purchase.

On the annuals list, excluding documents and education annuals, there are 5321 titles, 858 more than in 1916. The education annuals, excluding documents, now number 7023.

The documents section receives currently 3733 annuals and 1498 serials. The total number of annuals currently received in all departments is 16,077, and of serials 5538, making a total of 21,615 sequents of all classes.

Binding. The following comparative table indicates briefly the character of the binding during the last two fiscal years:

Binding, October 1, 1915–June 30, 1917.

Including work done for the Educational Extension Division but excluding binding done for the library for the blind.

MATERIAL	VOLUMES				COST			
	1916 (nine mos.)	*a*Per cent of total	1917	*a*Per cent of total	1916 (nine months)	*a*Per cent of total	1917	*a*Per cent of total
Half Turkey morocco	517	7	615	7	$591 73	10	$733 60	9
Half Niger morocco	1 771	26	1 626	19	1 132 92	19	1 137 05	14
Buckram	1 958	28	2 635	31	1 803 90	30	2 527 72	31
Cloth	1 339	19	1 832	21	676 29	11	1 034 19	13
Half duck	1 374	20	1 922	22	1 832 70	30	2 666 67	33
Pamphlets	273	.....	644	.....	40 95	.....	128 80	.....
Total	7 232	.....	9 274	.....	$6 078 49	.....	$8 228 03	.....

a Excluding bound pamphlets.

Work for the Educational Extension Division amounted to $1191.56, or 15 per cent of the total, as against $1113.67, or 18 per cent of the total for the previous year. The average cost per volume, excluding pamphlets, was 93⅞ cents as against 86¾ cents in 1916. This difference is largely accounted for by the fact that an increase in binding prices which took effect near the close of the last fiscal year has now had a full twelve months in which to make itself felt. In addition to this the greatly increased cost of Niger morocco made it necessary to add, about February 1st, an additional 5 cents a volume to the price of this style of binding, which has been adopted for Educational Extension Division rebinding. The total spent during 1917 was $10,194.44. This includes, besides the $8228.03 shown in the table above, $285.35 for binding 240 volumes for the blind, $370.23 for other divisions of the Department, $308.83 for repairing and other special work, and $1002 for lettering 33,400 lines of call numbers etc. on 13,601 volumes.

CATALOG SECTION

During the past year 11,557 volumes were fully cataloged, making a total of 82,314 now available through the public catalog, with their subject headings and references.

Classification. There were permanently classified 9296 volumes, and temporary numbers were assigned to 399, making a total of

9695. Class numbers were also given to 1611 pamphlets and to much minor material in special sections of the Library.

Public catalog. The number of cards, temporary and permanent, in the public catalog is now about 228,000; the insertion of cards for certain portions of the law library has been begun, but the larger portions of law, legislation and medicine are still not included, and temporary cards make up about half the catalog.

Serial catalog. This catalog now contains about 4200 sheets, a growth of 400 sheets during the year. The addition of new volumes to the sheets already made is a constantly increasing labor, but the accurate statement of the exact holdings of the Library on these large serial sheets is proving of very great value.

Special duplicate catalogs. The duplicate catalog in the American history alcove now contains for the genealogic portion about 4600 cards and for the local history about 6150 cards, or a total of 10,750 cards. In the Library School study room the special dictionary catalog of bibliography and library economy has increased to 28,500 cards, and the classed catalog of bibliography includes about 6700 cards.

Printed cards. There were received 8230 sets of Library of Congress printed catalog cards, at a cost of $563.79, as shown in the table below. This makes a total of 59,440 sets received since the fire of 1911.

	SETS		COST, 1917		STANDING ORDER FORMULA[a]
	1916 (9 months)	1917	Total	Average cost per set	
General library....	5 086	6 238	$512 70	8.2 cents	6s
Law library.....	39	46	4 73	10.2 "	2 (4s)
Educational Extension Division....	1 040	1 946	46 36	2.3 "	3
Total.....	**6 165**	**8 230**	**$563 79**	.....	.....

a Formulas given according to Library of Congress, *Handbook of card distribution*, 3d ed. 1914, p. 32.

In addition there were received a dictionary catalog on cards for the medical library (in continuation of the Surgeon-General's catalog), consisting of 429 sets for $16.44; Library of Congress catalog rules on cards, 16 cents; and galley proof, July–Dec. 1916,

$15, and Jan.–June 1917, $11.07; making a total expenditure of $606.46. As here indicated, a change has been made in the method of ordering the galley proof. Previous to January 1st it was received by annual subscription, including all sheets printed. Since that time a saving has been accomplished in several ways by ordering sheets in selected subjects only.

Shelflists. There were 11,557 volumes entered in the main shelflist during the year, making a total of 82,314 volumes recorded on about 39,500 cards. The shelflists for directories, periodicals and the other special collections contain about 6100 additional cards.

Card bibliographies. In 1917 the collection of card bibliographies was increased by the following 11 Library School graduation bibliographies:

Adams, Ellen F. Colonial New England in fiction
Blessing, Arthur R. Automobiles and motorcycles
To be published by the H. W. Wilson Co.
Cannon, Carl L. Journalism in the United States and England since 1890
France, Edna H. Social problems in English and American fiction published since 1900
Hodgson, James. Index of the flags, mottoes and seals of the United States
Horton, Marion L. Out-of-door books for high school students
Lancefield, Hilda M. Calendar of the Joseph Lane manuscripts in the Oregon Historical Society
Love, Cornelia S. Anthony Trollope
Moulton, John G. Haverhill Whittier collection: list of works by and about John Greenleaf Whittier in the Haverhill, Mass., Public Library
Wilcox, Ruth. Reading list on Nuremberg
Winslow, Mary A. Irish plays and playwrights: a bibliography of Abbey Theatre dramatics

Universal catalog. The number of printed cards received for incorporation in the Universal catalog, 1914–17, is as follows:

	1914	1915	1916 (9 months)	1917
Library of Congress	32 981	35 469	30 432	34 468
John Crerar Library	7 000	7 087	5 199	6 944
Harvard College Library	7 040	6 080	5 120	3 520
University of Chicago Library	625	.....	.....	.....
Total	**47 646**	**48 636**	**40 751**	**44 932**

To these must be added copies of cards for books cataloged for the State Library, not already represented in the Universal catalog,

the salvaged cards placed in the file, and other miscellaneous entries which, for 1917, make a total of about 66,000. The catalog now contains about 867,000 cards.

Concilium Bibliographicum cards, etc. From October 1914 to June 1917 the following were received from the Concilium Bibliographicum:

	1915		1916 (9 MONTHS)		1917	
	Packages	Cards	Packages	Cards	Packages	Cards
Anatomy	4	2 792	2	1 324	1	667
Physiology	6	4 248	.....	.....	.....	.....
Zoology	14	10 938	25	21 974	8	6 732
Total	**24**	**17 978**	**27**	**23 298**	**9**	**7 399**

A single shipment of 1000 cards was received from the Agricultural Experiment Station. The cards received from the Royal Library at the Hague number 4787.

SHELF SECTION

The work of returning each day's books to the shelves, of inspecting the call-number gilding, of shelving a steady stream of current accessions of books and pamphlets and of doing all necessary shifting and spreading furnishes abundant and varied occupation for this important section of the Library.

Pamphlets. Perhaps the most difficult and least attractive work of the section is the filing of pamphlets, including both those fully cataloged and those which are unclassified and uncataloged, the care of which has been taken over from the order section. There are now four different arrangements, requiring as many different treatments. A new arrangement for unaccessioned education material has been devised and adopted, which necessitates the rehandling by this section of thousands of pamphlets. The order section has been rechecking the society publications shelved on the seventh level, requiring the ultimate rehandling by the shelf section of all these.

Inventory. The first inventory of the reorganized library was begun September 6, 1916, and carried through nearly all classes for

which a shelflist had been completed. These included the "special letter" collections, A, B, C, H and K, and the classes 010–026, The very small number of missing volumes noted was a gratifying result. Unfortunately the work could not be continued because of staff changes and the incomplete condition of the shelflist, and it will probably be some time before it can be resumed.

Newspapers. There have been the following notable newspaper accessions during the year:

Purchases

Rochester Daily Advertiser, 1826–38. 28v.

This is the proprietors' copy, containing the original signed contract agreements between the various earlier publishers and Luther Tucker, the final publisher, from whose son. Gilbert M. Tucker, the Library acquired the set.

Boston News-letter, 1719–25.

Photostat copy from the Massachusetts Historical Society.

Bequest

From the late W. Hudson Stephens were received 11 bound volumes and over 3000 unbound numbers, mainly Lewis county papers supplementing the Hough collection, but including also many rare and curious papers from all parts of the country.

Gifts

From Dr G. M. Tucker, the Windsor, Vt., Post-boy, June 1805–Dec. 1806, incomplete.

From Miss Anna Keyser, the Schoharie Republican, 1828–31.

From Miss Mollie Sutliff of Cherry Valley, the Montgomery Phoenix, 1848–51; edited by a deaf mute.

From the Guernsey Memorial Library, Norwich, N. Y., the Norwich Morning Sun, 1892–93, and the Anti-masonic Telegraph, 1829–34.

From the Argus Co., the Albany Argus, May 1907–Dec. 1913; the Albany Evening Standard, Dec. 1859–Sept. 1862, and the Albany Evening Journal, 1836–1903.

This gift of the Journal was forecast in the report of this section for 1916.

From the Reynolds Library, Rochester, were received the following 29 volumes of early New York State newspapers:

Albany Argus, 1813–14
(Albany) Rough-hewer, weekly, Feb. 20–Oct. 30, 1840

(Albany) Signs of the Times, weekly, Oct. 13, 1827–Nov. 8, 1828
No more published.

Brockport Free Press, weekly, Oct. 6, 1830–Sept. 25, 1833
(Hudson) Balance, weekly, 1806–7
The volume for 1806 has the ownership marks of John Cook, first librarian of the New York State Library.

Lockport Balance, weekly, July 22, 1835–Feb. 28, 1838
(Machias, Maine) Eastern Star, weekly, Dec. 3, 1823–Nov. 25, 1824
(New York) Plain Dealer, weekly, Dec. 1836–Sept. 1837
Schenectady Whig, weekly, Nov. 6, 1832–Dec. 16, 1834
Troy Morning Mail, daily, Nov. 15, 1837–May 16, 1838
Utica Democrat, weekly, Sept. 11, 1838–Sept. 2, 1845 (except Sept. 1842–May 8, 1843)
(Utica) Oneida Observer, weekly, Sept. 21, 1824–Apr. 18, 1826, July 22, 1828–Dec. 28, 1830, and (later title) Utica Observer, 1831–38

Newspaper binding. About 20 volumes of papers published before 1830 were bound this spring, and it is hoped that considerable needed binding of this kind can be done the coming winter.

Albany Institute catalog. During June a copy was made of the entries in the typewritten catalog of American newspapers published before 1830, in the library of the Albany Institute and Historical and Art Society, and a copy of the same so far as it included publications before 1820 was sent to Mr Clarence S. Brigham, librarian of the American Antiquarian Society, Worcester, Mass., for use in connection with his bibliographic history of American newspapers of that period.

REFERENCE SECTION

American local history and genealogy. During the year pamphlet genealogies to a large number were examined, and those complete and suitable for shelf space were bound and cataloged, thus becoming accessible through the public card catalogs. All other pamphlet genealogies were arranged alphabetically by family, and reference cards were made for them and filed in a desk catalog. To these cards were added, as time permitted, card references to genealogic sketches noted in magazines, local histories and genealogies, and not brought out in the public catalogs or the various genealogic indexes. When a large collection of such cards has been made, the result may be worth publishing, as an index to much

buried genealogic data. The Library School has already assigned to one of its students, as a graduation requirement, the compilation of a bibliography of unindexed genealogic articles in New York local histories.

Similar work has been done for local history. References have been made to sources of information bearing on historical problems whose solution has required special investigation. There are still several files of partly cataloged pamphlet local histories which need to be rearranged and reference cards made for them.

In October 1916 a catalog composed of reference cards, mounted clippings etc. was begun in order to note genealogies and local histories not in the Library but whose existence, price etc. are frequently matters of inquiry. Over 200 new coats-of-arms have been noted and reference cards added to the index of coats-of-arms.

A more liberal policy of lending to libraries is being tried. While considering the books in this collection as generally of a reference character, short-period loans of little-used books are being allowed. The public made good use of the collection, especially from November to April, which is the season most convenient for those interested in such work. On some days over 300 books were consulted and often the seating capacity of the alcove was severely taxed. From January to March, between fifteen and twenty letters were answered weekly, many of which contained genealogic questions requiring difficult and time-consuming work.

The section has tried to "do its bit" toward the special war-time usefulness of the Library. On behalf of the State Adjutant General's Department the compilation of a comprehensive book dealing with the American flag, the New York State flag, the flags of our allies and other subjects of patriotic interest and importance was made. It is expected that the publication of this volume will meet a demand for much historical and patriotic information not before obtainable in collected and convenient form.

Debate collection. To the regular work for debaters a few new lines have been added, including a military collection on all subjects concerning the war and military life, a more detailed clipping of daily newspapers by means of which daily material is collected for immediate use on current events, and a fuller portrait file of photographs and reproductions of portraits of prominent men and women of the times. The military collection of clippings, documents and pamphlets has grown from four filing cases to nine, and as the war progresses bids fair to outgrow its present quarters. It has

been very popular with debaters and students as well as officers, soldiers and general readers.

The debate collection, including the clippings file of the military collection, is maintained to serve debating clubs, libraries, schools and colleges throughout the State. It consists largely of pamphlets, documents and magazine and newspaper clippings, all of which furnish more recent information than books, though the book collection is varied and thoroughly supports the other material. From time to time as new subjects appear for discussion in newspapers and periodicals, lists of debate topics are made and on request they will be sent to teachers, libraries, clubs and students. These lists contain subjects covered in the clippings file, including recent topics hardly admitting of debate, yet of enough interest to justify their inclusion, such as Lloyd George, the Russian revolution, guns, military law, etc.

The Library is ready to offer suggestions and material for forming and organizing debating societies and clubs, and also to furnish material on parliamentary law and the principles and practice of debating. The increasing requests indicate that the debating service is meeting a real need. During the first year after the service was begun in October 1912 the circulation of debate material, including parcel post service, amounted to 861 items. During the past year 4768 items went to libraries and schools in all parts of the State. It is hoped that teachers throughout the State will make frequent use of the collection and inform the Library of any methods by which its efficiency can be increased.

Periodical room. The Library receives currently 4023 periodicals, including 92 newspapers, but excluding 1498 document serials checked by the legislative reference section and 17 serials in raised type received by the library for the blind. The additions during the year were 385, distributed among the various subjects in which the Library specializes.

Technology. New York State is officially engaged as few other states are in great engineering and industrial enterprises. Schools of technology are not only multiplying but pressing their work with energy and skill. Their students have been exempted from certain operations of the military selective draft. The war, too, is emphasizing as nothing has ever done before the importance of technologic skill and research. All thus interested — public officials, schools, students (especially those outside New York City) — must be enabled to call confidently on the State Library for needed books,

especially on such topics as canals, railroads, highways, water storage, agriculture, public health and sanitation, industrial chemistry, and the engineering phases of all public utilities. The periodical literature of these subjects is important but very hard to obtain. The following list of complete sets of engineering journals only (most of them in English) which the Library has acquired since the fire of 1911 may not only be useful to borrowing and affiliated libraries but also serves to illustrate, in this one subject alone, the considerable collections available at the State Library for manufacturers, engineers and students and practitioners of technology.

American architect and building news
American gas light journal
American Institute of Electrical Engineers. Proceedings
American Institute of Mining Engineers. Transactions
American machinist
American Railway Master Mechanics' Association. Report of proceedings
American Society for Testing Materials. Proceedings
American Society of Civil Engineers. Proceedings
——— Transactions
American Society of Mechanical Engineers. Transactions
American Society of Naval Engineers. Journal
Architect
Architectural record
Architectural review (London)
Association of Engineering Societies. Journal
Brickbuilder
Brooklyn Engineers' Club. Proceedings
Builder
Cassier's magazine
Cement
Cement age
Chemical abstracts
Chemical news
Cleveland Engineering Society. Journal
Concrete engineering
Electric railway journal
Electrical engineer
Electrical review
Electrical world
Elektrotechnische zeitschrift
Engineer
Engineering
Engineering and mining journal
Engineering index
Engineering magazine
Engineering news
Engineering record

Engineering review (London)
Engineers' Club of Philadelphia. Proceedings
Engineers' Club of St Louis. Journal
Engineers' Society of Pennsylvania. Journal
Feilden's magazine
Génie civil
Illuminating engineer
Illuminating Engineering Society. Transactions
Institution of Civil Engineers, London. Proceedings
Institution of Electrical Engineers, London. Journal
Institution of Mechanical Engineers. Proceedings
Institution of Mining Engineers. Transactions
Institution of Naval Architects. Transactions
Iron age
Iron and Steel Institute. Journal
Journal of gas lighting
Journal of industrial and engineering chemistry
Journal of the Franklin Institute
Journal of the United States artillery
La lumière électrique
Metallurgical and chemical engineering
Mining world index
Municipal engineering
National Electric Light Association. Proceedings
New England Water Works Association. Proceedings
Power
Railroad gazette
Railway magazine
Revue générale des chemins de fer et des tramways
Royal Institute of British Architects. Journal
School of Mines quarterly
Scientific American
Scientific American; architects' and builders' edition
Scientific American supplement
Société d'Encouragement pour l'Industrie Nationale, Paris. Bulletin
Société des Ingénieurs Civils de France, Paris. Mémoires et compte rendu des travaux de la société
Société Internationale des Électriciens, Paris. Bulletin
Society of Arts. Journal
Society of Chemical Industry. Journal
Society of Engineers. Transactions
Society of Naval Architects and Marine Engineers. Transactions
Street railway journal
Technology quarterly
Technology review
Traction and transmission
Van Nostrand's eclectic engineering magazine
Western electrician
Western Society of Engineers. Journal

MANUSCRIPTS SECTION

Archives. The Secretary of State transferred to the Library within the year the 257 volumes of schedules of the state census of 1915. From the State Conservation Commission were received 349 volumes of assessment rolls, most of them for the years 1904, 1907, 1908, 1910 and 1915. The Mohawk chapter of the Daughters of the American Revolution deposited with the Library its collection of documents, broadsides, prints, framed engravings etc., some of which were exhibited in the Library rotunda.

Church records. The records of the Reformed Church of Jerusalem, Albany county, were deposited with the State Library under an agreement which provided for furnishing a photographic copy to the church, to be filed with its records.

Reference has been made in earlier reports (1914, page 37, and 1915, page 34) to the cooperative plan entered into by several American libraries, under the leadership of the New York Genealogical and Biographical Society, for reproducing the earlier church records of this State. In the absence of a state system of registration of vital statistics prior to 1880, these church records are the only public or semipublic sources of information relative to births, marriages and deaths, and are therefore of great value for local and family history. In some cases the record is accompanied by a careful history of the church organization and of the various edifices which it has occupied from its beginning. The records have been compiled from the records of the churches by Mr R. W. Vosburgh, editor of the work, and compared with land records in county offices, reports and documents in the archives of the superior ecclesiastical bodies and other original primary sources, and furnish source material for both genealogist and historian. To this series of copies of church records the Library became a subscriber at the inception of the undertaking. A complete list of the volumes received to June 1917, with detailed statement of the records and dates included, is as follows:

Albany. First Lutheran Church. Births and baptisms, 1784–1900; marriages, 1794–1900; confirmation and communion lists, 1786–1834; deaths, 1872–1900; members, 1820–1901. 2v.

Ballston Center, Saratoga co. First Presbyterian Church at Ballston. Baptisms and births, 1783–1865; marriages, 1783–1865; deaths, 1788–1865; members, 1775–1865; officers, 1785–1877.

Includes the records of the Presbyterian Church of Freehold, in Charlton, 1786–88.

Berne, Albany co. St Paul's Evangelical Lutheran Church. Births and baptisms, 1790–1874; marriages, 1794, 1808–9, 1850–75; confirmation, communion and membership lists, 1792–1845, 1850–74; deaths, 1867–75. 2v.

Brunswick, Rensselaer co. Gilead Evangelical Lutheran Church at Center Brunswick. Births and baptisms, 1777–1859; marriages, 1802–59; confirmation and communion lists, 1794–1859; deaths, 1822–29, 1854–59; officers, 1785–1815. 2v.

Cambridge, Washington co. First (United) Presbyterian Church (*in connection with the Presbyterian Church in the U. S. A.*) Baptisms and births, 1795–1869; members, 1794–1869; marriage register of Rev. I. O. Fillmore — Cambridge, 1844–55; Batavia, 1855–58; Syracuse, 1858–66; Knowlesville and other central New York places, 1866–70; state of California, 1871–72; central New York places, 1874.

See **Ballston Center, Saratoga co. First Presbyterian Church** (*Protestant Presbyterian Congregation*). Births and baptisms, 1791–1886; marriages, 1791–1868; members, 1793–1838; officers, 1785–1871.

Center Brunswick. *See* **Brunswick.**

Charlton, Saratoga co. Presbyterian Church of Freehold. *See* **Ballston Center, Saratoga co. First Presbyterian Church at Ballston.**

Cobleskill, Schoharie co. Union Reformed Dutch Church. *See* **Lawyersville, Schoharie co. Reformed Church.**

Cobleskill, Schoharie co. Zion's Evangelical Lutheran Church. Births and baptisms, 1795–1871; marriages, 1806–71; confirmation and communion lists, 1796–1871; officers, 1794–1898.

Dorlach. *See* **Lawyersville.**

East Greenbush, Rensselaer co. Reformed Protestant Dutch Church of Greenbush. Baptisms and births, 1788–1866; marriages, 1788–1801, 1823–1910; members, 1787–1821; officers, 1787–1800; abstracts of consistory minutes, 1800–22; communicants, 1787–1865. 2v.

Freehold, Saratoga co. Presbyterian Church. *See* **Ballston Center, Saratoga co. First Presbyterian Church at Ballston.**

Galloway. *See* **West Galway.**

Geisenberg Church. *See* **Minden, Montgomery co. Lutheran St Paul's Church.**

Germantown, Columbia co. Christ's Evangelical Lutheran Church. Births and baptisms, 1746–1865; marriages, 1811–64; officers, 1811–77; members, 1812–59; deaths, 1810–59.

Ghent, Columbia co. Christ's Evangelical Lutheran Church. Births and baptisms, 1801–1901; marriages, 1825–1901; deaths, 1825–1901; confirmation and communion lists, 1825–49.

Greenbush. *See* **East Greenbush,** also **West Sandlake** and **Wynantskill.**

Hallsville. *See* **Minden.**

Hillsdale, Columbia co. Reformed Dutch Church (*formerly the Reformed Lutheran Unity Church of New Claverack, locally known as the Krum Church*). Baptisms, 1776–1849; members, 1776–1844; officers, 1782–1819.

Johnstown, Fulton co. Presbyterian Church. Births and baptisms, 1785–1859; marriages, 1790–1860; communicants, 1792–1803; members, 1834–59; deaths and dismissions, 1807–59; officers, 1791–1867; gravestone inscriptions from Johnstown cemetery, 1782–1870.

Krum Church. *See* **Hillsdale, Columbia co. Reformed Dutch Church.**

Lansingburg, Rensselaer co. First Presbyterian Church. Births and baptisms, 1793–1803 (in records of First Presbyterian Church of Troy), 1804–27, 1840–58; marriages, 1804–27, 1840–58; deaths, 1804, 1841–57; members, 1804–74.

The first volume of the original records of this church is copied into the same volume of these transcripts with the records of the First Presbyterian Church of Troy; the second volume is separate.

Lawyersville, Schoharie co. Reformed Church (*formerly the German Reformed Church in New Rhinebeck, near Dorlach or Sharon*). Births and baptisms, 1790–1866, 1876; marriages, 1790–1882; deaths, 1799–1821, 1856–59; members, 1788–1861; consistory minutes and officers, 1788–1824.

Includes the records of the Union Reformed Dutch Church of Cobleskill: Births and baptisms, 1827–48; marriages, 1828–45; members, 1827–48.

Livingston, Columbia co. St John's Evangelical Lutheran Church at Manorton. Births and baptisms, 1765–1872; marriages, 1794–96, 1816–72; communion lists, 1792–97, 1816–72; officers, 1764–1848; deaths, 1835–71. 2v.

Manor Church. *See* **Livingston, Columbia co. St John's Evangelical Lutheran Church at Manorton.**

Manorton. *See* **Livingston.**

Minden, Montgomery co. Lutheran St Paul's Church (*otherwise known as the Geisenberg Church, formerly at Hallsville*). Baptisms and births, 1793–1836; confirmations, 1827–33; members, 1829.

New Claverack, Columbia co. Reformed Lutheran Unity Church. *See* **Hillsdale, Columbia co. Reformed Dutch Church.**

New Rhinebeck. *See* **Lawyersville.**

North Greenbush. *See* **Wynantskill.**

Palatine. *See* **Stone Arabia.**

Perth. *See* **West Galway.**

Rensselaerwyck. *See* **West Sandlake.**

St Johnsville, Montgomery co. Dutch Reformed St John's Church. Baptisms and births, 1788–94, 1816–78; marriages, 1816–78; members, 1817–78; officers, 1804–14, 1816–75; deaths, 1832, 1845–53, 1872–75; subscription lists, 1816–56. 2v.

Sandgate, Bennington co., Vt. Congregational Church. Baptisms, 1782–1835; marriages, 1783–1805; deaths, 1775–1806; members, 1782?–1835, 1860, 1867; abstracts from minutes, 1782–1835.
Bound with records of Cambridge, Washington co. First (United) Presbyterian Church.

Saratoga. *See* **Schuylerville.**

Schoharie, Schoharie co. St Paul's Evangelical Lutheran Church. Births and baptisms, 1728–38, 1743–1882; marriages, 1743–1882; deaths, 1743–90, 1817–87; confirmation and communion lists and members, 1743–97, 1800–68; journal of Peter Nicholas Sommer, 1743–67; extracts from minutes of church council and trustees, 1798–1822; officers, 1734–1882; gravestone inscriptions from the Lutheran cemetery in Schoharie. 3v.

Schuylerville, Saratoga co. Reformed Protestant Dutch Church of Saratoga. Baptisms and births, 1790–1857; marriages, 1790–1857; members, 1790–1857; abstracts of consistory minutes, 1789–1857.

Sharon. *See* **Lawyersville.**

Stone Arabia, Montgomery co. Lutheran Trinity Church. Births and baptisms, 1751–1866; marriages, 1763–78, 1790, 1810–15, 1827–30, 1840–66; deaths, 1768–79, 1811–14, 1845–59; confirmation and communion lists, 1770–1865; officers, 1824–66. 3v. in 4.

Stone Arabia, Montgomery co. Reformed Dutch Church. Births and baptisms, 1739–1911; marriages, 1739–1821, 1844–95; members, 1739–1912; officers, 1743, 1788–1849; deaths, 1787–

1823, 1851–56, 1872–80; abstracts of consistory minutes, 1789–1850; gravestone inscriptions. 3v.

Troy. First Presbyterian Church. Baptisms and births, 1793–1825; marriages, 1793–1822, 1844–64.

Troy. Second Street Presbyterian Church. Births and baptisms, 1848–1911; marriages, 1834–1908.

Troy. *See also* **Lansingburg.**

West Galway, Fulton co. First Presbyterian Church (*originally First Presbyterian Church in Galloway*). Births and baptisms, 1793–1912; marriages, 1793–1888; communicants and members, 1793–1913; officers, 1793–1889.

West Sandlake, Rensselaer co. First Evangelical Lutheran Church (*formerly the Zion Evangelical Lutheran Church in Rensselaerwyck and Greenbush*). Births and baptisms, 1785–1868; marriages, 1816–48, 1851–68; deaths, 1817–48, 1851–68; communion and confirmation lists, 1794–1849.

Wynantskill, Rensselaer co. Reformed Protestant Dutch Church. Births and baptisms, 1794–1889; marriages, 1794–1889; members, 1794–1860; officers, 1801–60.

Photostat. The number of prints made during the year was 2883. Only 347 prints, including the reproduction of the small record of the Church of Jerusalem, Albany county, were for the collections of the Library itself; the Division of School Buildings and Grounds received 322 prints, mainly reductions of larger school-house plans to convenient size for consultation and filing; 167 prints were made for other divisions of the University. Outside the University, the largest calls have come from bodies closely related to war mobilization and preparation; on numerous occasions the Resource Mobilization Bureau and its divisions have called upon us for the quick multiplication of copies of organization charts or schedules and to the extent of 464 prints we have met their needs, even though at times it called for evening and Sunday work; a war survey of Albany buildings suited to certain war purposes required the reproduction of views and plans to the number of 592 prints, and for this our facilities were again used. For the State Comptroller, the Attorney General, the Court of Claims, and committees of the Legislature, 184 prints were made; 807 prints were furnished to persons entirely outside of the above classes. Fees received and paid into the State Treasury amounted to $81.13, and photographic paper and supplies to the amount of $139.64 were furnished in place of fees.

MEDICAL LIBRARY

Evening use. The medical reading room was used by 7153 readers during the year. It was open two evenings a week during the school term — 70 evenings in all — with an attendance of 1122. The evening attendance of physicians increased slightly but the frequent requests for reserves in the main reading room on closed nights indicate that other evenings than Tuesday and Thursday are often more convenient. To meet the demand on the part of both physicians and students, an appropriation of $1000 was made available July 1, 1917, for an extra assistant to enable the library to open every evening during the school year. Credit for this appropriation, as well as the increased allowance for books, is due largely to the efforts of certain members of the Advisory Council, who, in thus accommodating physicians in the vicinity of Albany, are enlarging the library facilities for the medical profession of the entire State.

Circulation. The circulation during the year amounted to 3306 volumes, a gain of 1178 over the last full year's report and of 976 over the nine months' report for 1916. From the list of borrowers 30 names were withdrawn and 204 added, making a total of 733.

Additions. The bound accessions for the year amount to 1174 periodical volumes and 228 separate works, making a total of 21,810 volumes. No count has yet been made of unbound periodicals, pamphlets or duplicates. Until these are included no fair comparison with other medical libraries can be drawn. The many gifts received during the year were recorded and acknowledged by the order section.

In common with all libraries we have suffered the complete loss of current German literature, though the French and English magazines have been received with fair regularity.

The following list of periodical sets completed during the year continues similar lists in the reports for 1915–16, supplementing the full list of complete sets in the Library which was printed in the report for 1913:

Alienist and neurologist
American Gynecological Society. Transactions
American journal of anatomy
American medicine
American Pharmaceutical Association. Proceedings
Anatomical record
Archives of ophthalmology

Berliner klinische wochenschrift
Bio-chemical journal
Centralblatt für chirurgie
Cornell veterinarian
Dermatologische wochenschrift
Jahresbericht über die fortschritte auf dem gebiete der chirurgie
Journal of comparative neurology and psychology
Laryngoscope
Ophthalmic record
Pediatrics
Praktische ergebnisse der geburtshilfe und gynäkologie
Southern medical journal
Virchows Archiv für pathologische anatomie und physiologie
Zeitschrift für immunitätsforschung und experimentelle therapie

The new periodicals listed below are being received currently, by subscription or gift:

Abstracts of bacteriology
American journal of roentgenology
American review of tuberculosis
Annals of medical history
British journal of ophthalmology
Successor to *Ophthalmoscope, Ophthalmic review* and the *Royal London Ophthalmic Hospital reports.*
Bulletin of University of Maryland School of Medicine
Endocrinology: bulletin of the Association for the Study of Internal Secretions
Grace Hospital (Detroit). bulletin
Journal of bacteriology
Journal of immunology
Journal of the Royal Army Medical Corps
Journal of urology
Maryland psychiatric quarterly
Medicine and surgery
Memoirs of the Wistar Institute of Anatomy and Biology
Mental hygiene
New York (City). Public Charities Dep't. Hospital bulletin
Nouvelle iconographie de la Salpêtrière
Physiological abstracts
Rhode Island medical journal
Successor to *Providence medical journal.*
Society of the New York Hospital. General bulletin
Sun-dial; published by St Elizabeth's Hospital, Washington, D. C.
Surgical clinics of Chicago
Tropical diseases bulletin

Miscellaneous items. Since the beginning of the war a bibliography of the more important magazine articles on all related medical and surgical topics has been kept, enabling the library to meet promptly numerous calls from men preparing for active service. Many new books on military medicine and surgery have also been added.

A beginning was made on classifying miscellaneous pamphlets, about 2200 being revised and listed by author in the catalog. Many thousands still await classification.

As usual, the library cooperated with the faculty of the Albany Medical College by giving instruction in the use of library tools to groups of freshmen and seniors, and the Director of the State Library again delivered a lecture in the public health series on "The relation of libraries to public health."

Membership in the Medical Library Association was renewed, including the privileges of the Medical Library Exchange, through which a number of books and magazines needed to complete sets has already been received.

The Advisory Council, consisting of five Albany physicians, has, at three meetings held during the year, passed upon medical library policies and considered lists of books and periodicals proposed for purchase. Informally, aside from stated meetings, the members of the council have interested themselves individually, with substantial effect, in promoting appropriations for the library.

LEGISLATIVE REFERENCE SECTION

Legislative reference research. Two features annually conjoin to make legislative reference work both interesting and exacting: (1) the legislative session; (2) the investigations conducted by special legislative commissions. Both activities create unusual opportunities for legislative reference work and open inviting fields for research in comparative legislation.

During the session of 1915 a joint legislative committee was appointed to investigate the subject of taxation. Out of this general study grew an interest in the principle of tax exemptions. A request for information on the experience of other states in handling the question disclosed at once the paucity of material on the topic. To supply the need a study was made of the constitutional and statutory provisions of all the states on tax exemptions, and to the legal phase was added the feature of statistical data. The results were published as Legislation Bulletin 42, *Property exempt from taxation in the forty-eight states.* This bulletin has been well received by students of the general problem of taxation. The treasurer of the National Tax Association says: "We appreciate keenly this opportunity to supply our members with this valuable document." The secretary of the New York Tax Reform Association states: "This compilation of 'Property exempt from taxation in the forty-eight states'

really fills a long-felt want. There has been no summary of exemptions since the census publication of 1907, and that was not by any means as complete as your bulletin. You have done a very useful piece of work and I wish to express my appreciation." To such users, as well as to legislators and tax officials, this bulletin will long serve as a source work on tax exemptions.

Among the joint legislative investigating committees authorized by the Legislature of 1916, three for which special research was undertaken were: (1) committee on foods and markets, for which were prepared a compilation and digest of laws of the various states relating to cold storage, a compilation of the laws on market director of states having such an official, and a compilation of laws of the various states relating to the protection of sheep from dogs; (2) committee on automobile antiglare headlights, for which a compilation of state laws and municipal ordinances regulating automobile headlights was prepared; (3) committee to examine the procedure of legislative bodies in relation to contested elections of members, the preparation of data for which involved, in addition to a compilation and digest of the constitutional and statutory provisions of the 48 states and the federal statutes, the collection of data by correspondence showing the practical working of the laws.

Early in the session of 1917 a joint legislative committee was appointed to investigate "whether the moving picture industry is a proper subject of state taxation." For this committee the following were prepared: (1) compilation and digest of the charter provisions and ordinances of 58 cities of New York State which regulate the licensing of moving pictures; (2) compilation of the laws of Kansas, Louisiana, Maryland, Missouri, Ohio and Pennsylvania, on censorship of moving pictures, also digest of provisions of all the states showing methods of taxing and licensing moving pictures.

Because of the great interest manifested by the members of the Legislature in the control of foodstuffs and fixing minimum prices therefor, there was printed and distributed to them the *First report of the Massachusetts Commission on the Cost of Living, December 1916.*

While the entire Legislature was reached by distributing to each member the foregoing Massachusetts report on the cost of living and the bulletin, *Property exempt from taxation in the forty-eight states,* yet it is upon the specific request of the individual legislator that most value is placed. This is the true criterion of the worth of the reference service offered, and, handicapped though the work

is by not being on the same floor and next door to the Senate and Assembly, there was last year an encouraging increase of 32 per cent in the number of individual legislators requesting information.

In November 1916, at the request of the Institute for Government Research at Washington, D. C., a study of the composition, powers and duties of civil service administrative boards throughout the United States and Canada was undertaken, involving correspondence with 204 municipalities and 12 states and countries. Full replies were received from 107 cities and the 12 states and countries, and the data digested and placed in the hands of the institute.

A partial list of investigations conducted and upon which data were prepared for the legislative session of 1917 is appended.

Abatement

Compilation of the laws of California, Oregon and Washington. 15 pages.

Automobiles

Compilation and digest of laws and ordinances regulating use of dazzling headlights: a study of the laws of 5 states and 29 cities. 47 pages.

Compilation and comparative digest of laws allowing liens on automobiles for repairs: a study of the laws of the 10 states having this provision. 22 pages.

Baseball

Digest of laws of 23 states which prohibit sports or baseball on Sunday. 2 pages.

Bonds

Brief on the question of "When are the bonds of a corporation considered as issued?" 21 pages.

Compilation of laws of various states relating to registration of municipal bonds by a state officer. 10 pages.

Laws of California, Colorado, Iowa, Illinois and Nebraska relating to kinds of bonds savings banks may invest in. 3 pages.

Capital punishment

Data relative to its abolition. 23 pages.

Civil service

Digest of regulations, showing cost of administration and extent of control over employees by civil service administrative boards of 12 states and 107 cities. 1 page.

Coal

Laws of Nebraska, North Dakota and Tennessee regulating the price of coal; also proposed bill in legislature of Massachusetts limiting amount of income to be earned in coal business. 10 pages.

Cold storage

Compilation and digest of laws of the various states, relating to cold storage; also compilation of laws relating to director of markets. 104 pages.

History of cold storage legislation, 1910–14, in New York State 2 pages.

Commission merchants

Digest of laws relating to prohibited actions of commission merchants: a study of the laws of 28 states. 24 pages.

Dogs

Compilation and digest of laws of 8 states, relative to dog licenses. 21 pages.

Compilation of laws of the various states, relating to injuries to live stock by dogs, and compensation therefor. 94 pages.

Education

Data relative to the establishment of free schools in the State of New York. 6 pages.

Compilation and digest of laws relating to county and township systems of education: a study of the laws of 31 states having legislation on this subject. 368 pages.

Compilation and digest of laws relating to methods and cost of transportation of pupils: a study of the laws of 37 states having this provision. 58 pages.

Election contests

Compilation and digest of the constitutional provisions, laws and procedure of the United States and the 48 states in the contest of election of members of the legislature and Congress. 158 pages.

Elections

Tabular statement showing comparison of vote cast at primary in New York State for delegates to state convention in 1912 with vote cast for governor at direct primary 1914–16. 4 pages.

Game

Laws of Michigan and Pennsylvania, relating to training of dogs during closed season on game birds. 2 pages.

Humane societies

Historical statement, with legislative bills and laws on organization of humane societies in New York State. 4 pages.

Insurance

Historical statement of corporate charter of the New York Board of Fire Underwriters. 3 pages.

Jury trial

Compilation of the constitutional provisions of the 6 states making provision for waiver of trial by jury. 4 pages.

Labor

Compilation of industrial arbitration laws of Australia, Canada, Colorado and New Zealand. 117 pages.

Legislation

Historical statement of the composition of the first session of the Legislature of the State of New York (1777) and the character of the laws enacted. 6 pages.

Legislative bills

Tabular statement showing number of New York State Senate and Assembly bills referred to the various Senate committees during the session of 1916. 1 page.

Tabular statement showing number of bills introduced in the legislatures of the 48 states, for the years 1911–16. 2 pages.

Liquor manufacture

Data showing, for the various states, the farm values of agricultural products used in distilling. 6 pages.

Literacy test

Constitutional provisions of 19 states, relating to literacy test for voting; also years when literacy test amendment was adopted in these states. 11 pages.

Local option

Compilation of laws of 13 states, showing form of ballot when voting on question of local option. 24 pages.

Motion pictures

Compilation and digest of charter provisions and ordinances of 58 cities of New York State, regulating the licensing of moving pictures. 97 pages.

Compilation of laws of Kansas, Louisiana, Maryland, Missouri, Ohio and Pennsylvania, on censorship of motion pictures; also digest of provisions of all the states, showing methods of taxing and licensing motion pictures; also the rate of the federal tax. 90 pages.

Pensions

Statistical data showing number of children cared for and the average cost in each county of New York State under the child welfare (mothers' pension) law. 1 page.

Tabular statement of appropriations for 1916, for child welfare or mothers' pensions in the various counties of New York State. 3 pages.

Data on old age insurance and the pension movement; also copy of the Arizona old age and mothers' pension measure. 5 pages.

Tabular digest of state pension systems for public school teachers, showing maximum and minimum pensions: data for 34 states. 7 pages.

Police

Data on the northwest mounted police of Canada. 1 page.

Printing legislative debates

Digest of legislative procedure in the 48 states, on the subject of printing debates and proceedings. 1 page.

Public Service Commission

History of legislation relative to the creation of the Public Service Commission of New York State. 2 pages.

Purchasing by state

Compilation and digest of laws of New Hampshire, Oregon, Texas and Vermont, on subject of state purchasing. 29 pages.

Shoes, Composition leather in

Laws of Kansas and Louisiana, relating to use of composition leather in manufacture of boots and shoes; also scientific data as to value of such adulteration. 6 pages.

Stocks and bonds

Statistical data relative to number and value of stocks and bonds sold in New York State, 1915–16. 4 pages.

Strikes

Data on use of the National Guard of New York State in quelling strikes, 1892 to date. 4 pages.

Taxes

Compilation of charter provisions of Baltimore, Boston, Chicago, Philadelphia and San Francisco, showing system of assessing and collecting taxes and water rates. 12 pages.

Compilation of laws in 10 states, relating to taxation of machinery; also decision of Connecticut courts thereon. 22 pages.

Digest of laws of 39 states, showing rates at which property is assessed. 6 pages.

Terminal Station Commission

Brief on the Terminal Station Commission of the City of Buffalo, and the Syracuse Grade Crossing Commission. 24 pages.

This brief contains the laws and the court decisions thereon, and statistical data showing cost to the State in elimination of grade crossings.

Theater ticket scalping

Laws of California, Illinois, Minnesota and Tennessee, relating to theater ticket scalping; also court decisions of California and Illinois on this subject. 12 pages.

Trading stamps

Law of the State of Washington, relative to trading stamps, and the opinion of the United States Supreme Court thereon. 11 pages.

Treason and sedition

Compilation of the laws of the State of New York, 1787–1916, relating to treason and sedition. 16 pages.

Wills

Laws and court decisions of Michigan and Texas, relating to probate of wills during life of testator. 10 pages.

Indexes of legislation. Active work has been resumed on the indexes of legislation. In October 1916 Miss Anna Williams was released from the classification of literature for the legislative files and assigned exclusively to the task of the index and digest of state legislation. The situation with respect to the indexes is as follows:

1909, legislative sessions in 43 states
  Number of states indexed, 31
  Number of states partly indexed, 1
  Number of states not indexed, 11
1910, legislative sessions in 18 states
  Number of states indexed, 12
  Number of states partly indexed, 5
  Number of states not indexed, 1
1911, every state indexed, edited and ready for printer
1912, every state indexed; not edited
1913, legislative sessions in 42 states
  Number of states indexed, 19
  Number of states not indexed, 23
Constitutional decisions, 1909, 1910 and 1913: 1909 and 1910 not indexed; 1913 indexed but not edited

From a study of the foregoing data it would appear that if two members of the present staff could be daily engaged on the indexes there should be ready for the printer within the next year the indexes for 1909–12.

Legislative reference material. During the year ending June 30, 1917, additions to the material on the shelves and in the files were 47 bound volumes, 2545 pamphlets, 1356 articles in pockets or folders, and 1432 newspaper clippings, a total of 5380 items. These, with the material previously in the collection, make an approximate total of 43,000 items available for quick reference use. There were also added to the catalog 854 card references to books and articles in other parts of the Library. The number of items lent totaled 2028. It should be remembered that this quick-reference collection, considerable as it is, is but a small part of the resources

of the staff of the legislative reference section. In the adjacent room is one of the best law libraries in the country, in charge of a competent, cooperating staff, while on the same floor are the medical and miscellaneous sections of the State Library, offering a total of 400,000 volumes.

Slip laws and legislative bills. Slip laws and legislative bills were distributed as follows: in the Education Department, 2337 items, and to other departments and to individuals in New York and other states, 3961 items, a total of 6298 items in response to 805 requests.

Government documents. It was confidently hoped that with the rearrangement and reshelving of the entire documents collection (practically complete at the end of the fiscal year June 30, 1916) the task of checking up each state to ascertain the condition of the departmental and collective sets could be undertaken. Nothing, however, was done on this very important task, for the following reasons: (1) United States patent records carried over from 1915, with those received in 1916, made a large accumulation, the preparation for binding which required the service of one person for over four months; (2) the documents daily received are sufficient in number to occupy practically the full time of one person; (3) the increased demand for purely legislative reference work, an adequate and quick response to the requests of the legislators having required the services of the whole staff for the months January–April, during which period about all that could be done with the documents was to distribute them on the reserve shelves for later checking, plating and shelving.

In addition to checking up the documents of other states the following important work remains to be done: (1) the checking of a lot of miscellaneous documents on the first level of the main stack and on the first level of the substack; (2) the checking and classification of the New York City documents according to the classification worked out and used by the Municipal Reference Library of New York City; (3) the rearrangement and reshelving of all New York State documents pertaining to special legislative investigations and commissions, these documents to be cataloged under the main heading "Legislature," with alphabetic subarrangement; (4) the checking and preparation for binding of the British parliamentary papers, which are at present stored on the first level, in a most unsatisfactory condition.

Much work, however, has been done with the documents, despite the many interruptions. In the late fall of 1916 an offer was

received from the Massachusetts Agricultural College to furnish the State Library with all duplicates of Agricultural Experiment Station publications possessed by the college and desired by the State Library. Three-fourths of the states have been checked for these publications and the remainder will soon be checked, to furnish the college with the list of our needs.

Since the entrance of the United States into the European war the State Library has mobilized its books bearing directly on military matters. To this collection the legislative reference section contributed 255 documents. As this section currently lists and checks many documents which are shelved in the reference section, the medical library, the education alcove, the history alcove and the manuscripts section, much time and thoughtful effort are contributed by the staff to these other activities.

For each number of New York Libraries during the year a member of the staff, usually the assistant in charge of the documents, prepared an annotated list of New York State documents. This list is used by librarians throughout the State for checking all State documents desired.

Binding. A special effort was made to bind sets of annual reports and serial publications. During the past year 450 volumes of this nature were bound, thus placing many valuable documents in a much better condition for preservation and handling. As the United States Documents Office classification has been definitely adopted for use on United States publications all federal documents which have been bound have had gilded on them this class number, which aids greatly in their shelving.

Statistics. During the year there were added to the documents collection 1160 bound volumes, 2821 pamphlets and 306 miscellaneous items, a total of 4287 items. There were added to the government documents checklist 2754 cards, excluding reference cards; namely, 650 cards for annuals, 468 for serials and 1636 for separates.

The loans from the documents collection numbered 1041 within the Education Department and 868 outside the Department, a total of 1909. This is a substantial increase over the totals for the two preceding years; namely, 473 in 1915 and 643 in 1916. The increase in the use of the documents should continue as the collection becomes better organized.

LAW LIBRARY

Cases and briefs. By far the most important work undertaken during the past year has been a thorough and systematic effort to restore the collection of cases and briefs — a problem which the law library has been facing since the fire of 1911.

In January the law librarian visited the principal law libraries in New York City, and the Supreme Court libraries of Queens county, Brooklyn, White Plains, Newburgh and Kingston, with a view to seeing what could be accomplished in acquiring all available papers on appeal. As a result of this personal solicitation, a large number of bound volumes and of unbound cases and briefs have been received, either on exchange or by outright gift.

At the January meeting of the New York State Bar Association, the law librarian presented the situation and the pressing need for a complete restoration of this important collection. As the members of the bar are to be the ultimate beneficiaries of such a collection it seemed very proper to urge the personal cooperation of every lawyer in the State, and with this in view the Bar Association adopted the following resolutions:

Whereas, The State Library is endeavoring to restore as completely as possible its collection of printed cases and briefs on appeal in the courts of this State, its former practically complete collection having been destroyed in the Capitol fire of 1911; and

Whereas, If such restoration is not accomplished in the near future extant cases and briefs will be irretrievably lost to the bench and bar of the State; be it

Resolved, That the bench and bar of this State are urged to cooperate with the State Library in this work of preserving extant printed cases and briefs, and restoring its collection of such cases argued prior to March 1911; and be it

Resolved, That the Governor and Legislature are requested to appropriate to the State Library the sum of ten thousand dollars ($10,000) for the purpose of collecting, assembling, binding and indexing such cases and briefs. The secretary of this association is directed to forward copies of this resolution to the Governor, the chairman of the finance committee of the Senate and the chairman of the ways and means committee of the Assembly.

To bring the matter before the State at large the following circular letter was printed and, together with a copy of the above resolutions, was sent to every bar association, law library and individual attorney in New York State.

Prior to the destruction of the State Library in the Capitol fire of March 29, 1911, its law library had practically complete files of the available

printed cases and briefs on appeal for all courts of the State. These were entirely destroyed in that fire, and the collection now in the Library is complete only from that date.

We are making an effort to restore as completely as possible our files of the cases and briefs prior to March 1911. This communication is for the purpose of asking you to aid in this restoration. You can do this by sending to the State Library any copies of cases and briefs of cases argued prior to that date, which you may have and which you do not care to keep. It does not matter whether they are bound or unbound, few or many; we shall be glad to get them in any shape and every one counts. Perhaps you may have a collection or part of a collection which is taking up too much room, which you would like to place in a central depository. Perhaps you may know of a collection or even odd copies of such papers in the possession of somebody else who would be glad to donate them. If so, will you let us know? We feel that these papers are being destroyed every day by attorneys who consider that they have outlived their usefulness, and being in a position to do so, we wish to preserve them. Several of the Supreme Court libraries have turned over partial collections to the State Library, and these, with some thousands of duplicates that escaped the fire, will form a substantial beginning for the contemplated restoration.

This Library is free to and is used extensively by the entire bar of the State. It has the largest law library in the State which is free for the use of the public. If you can help us, you will be serving not only the State Library but the members of the entire bar of the State.

The State Library is ready to pay all packing and transportation charges. We trust you will try to cooperate with us as far as you are able.

Inclosed you will find a resolution in relation to this matter, adopted by the New York State Bar Association at its recent annual meeting.

Very truly yours

JOHN T. FITZPATRICK

In this connection, mention should be made of the very material assistance rendered by the Association of the Bar of the City of New York, in issuing a printed circular containing a copy of a resolution adopted by that association and distributed to all the members, urging the bench and bar of New York City to cooperate in restoring the collection; and also of the kind assistance given by Mr Henry S. Rasquin, recording secretary of the Brooklyn Bar Association, in inclosing some 750 copies of the circular letter with the notices of the June meeting of that association.

The results of this propaganda have been more than gratifying. Thousands of cases have already been received and additional cases are coming in every day. In each instance the librarian endeavors to make acknowledgment, and in addition thereto desires in this report to express appreciation to the bar of the State and to the various law libraries and bar associations for their generous response and for the interest manifested.

It seems impracticable at this time to specify the names of donors and the number of cases contributed by each library or individual. It is hoped that before the next annual report is submitted all responses will have been received, so that a definite statement may be made as to the number of bound volumes and separate cases acquired. Special mention, however, seems proper of a rather unusual gift of cases and briefs from General Amasa J. Parker, consisting of 43 volumes of cases argued by his late father, the Honorable Amasa J. Parker, and of a set of Parker's Criminal Reports in 6 volumes, edited by General Parker's father. The cases and points include Court of Appeals cases, 1854–74, Supreme Court cases, 1856–75 and 1888–96, and one volume of cases argued in various United States courts. These cases are the oldest in any considerable number which we have yet received, and are valuable from not only the practical but also the historical standpoint. General Parker's father was one of the leading members of the New York State bar and very prominent in the public affairs of the State and of Albany and its vicinity. He was one of the joint editors of the fifth edition of the Revised Statutes and a member of the commission of 1870 appointed to revise the statutes and the practice acts of the State. He was also a member of the New York State Senate.

The important question now is how to handle so large a collection in such way as to make it usable before it is put into final shape. In some instances the library has been fortunate enough to secure a card index along with the volumes contributed, which solves the problem to this extent. For the mass of unbound material, the most feasible plan appears to be to arrange it on shelves, first by courts and then alphabetically by name of the party plaintiff or appellant, so that, given the name of the case and the court where decided, it would be a comparatively easy matter to locate the papers on appeal. This seems the most workable scheme in the way of a rough arrangement to make the material available at the earliest possible moment.

The final collecting, arranging, binding and indexing of this great mass of material must await the appropriation asked for in the above resolutions. Until adequate funds are available it is obviously impossible to handle the situation.

Referring to the cases and briefs already in the library, much progress was made during the year in indexing, shelving and putting them in final shape. The volumes covering 148–176 New York, 1–48 Appellate Division (Fourth Department) and the New York

reports which include the second division of the Court of Appeals have been completely indexed and are now on the shelves.

The library has lost as well as gained a large collection of papers on appeal. In 1913 (see report for 1913, page 48) the Court of Appeals lent to this library some 813 volumes of records, covering 1–79 New York, on condition that the volumes be returned when recalled. During the past year the court moved into a new court house, with its more spacious library, and requested that the loan be canceled. Meantime this library has rebound the volumes, the cost of which was defrayed by the Court of Appeals. A complete index of the cases, compiled by the law library, was recently presented to Judge Collin, as chairman of the book committee of the Court of Appeals Library. This index, being the key to the entire collection, was very properly placed where it would be of the most value.

Editing of New York session laws. There are 809 chapters of session laws this year as compared to 646 in 1916. This increase is in part, at least, due to contingencies arising from the war, which necessitate much new legislation and many amendments to existing laws.

The " tables of laws and codes amended or repealed " will be considerably shortened, for the reason that the tables of unconsolidated laws (special, private and local statutes) for the years 1912–17 will appear in a separate volume, as provided for by chapter 325 of the Laws of 1917, thus supplementing and bringing down to date the two volumes of the " statutory record " of unconsolidated laws, prepared by the Board of Statutory Consolidation. It was thought advisable, however, to insert in the session laws the tables of amendments and repeals of the unconsolidated laws for 1917.

Duplicates. The handling of duplicate volumes and pamphlets occupied much time during the year. Space in the main stack room was allotted for this purpose. The material was first roughly sorted into groups of laws, reports, periodicals, bar associations, foreign material, textbooks etc. The entire collection was then cataloged, an author card being made in almost every instance. Each group of material was given a fixed location and a chart prepared for the collection as a whole, making it an easy matter to refer from the card index to the chart and to locate an item immediately. Each card, in addition to other information, indicates in pencil the number of duplicates and any withdrawn.

This systematic arrangement has proved of inestimable value,

as all questions of exchange or sale can now be handled with facility. This has been demonstrated during the past year by receiving and sending several " wants " lists, which have resulted in effecting some important exchanges and sales.

Gifts. Besides the very valuable and substantial gifts of cases and briefs noted above, the following works have been received:

From the library of Stedman & Stedman, Albany, 40 volumes, mostly old editions of textbooks.

From the library of the Appellate Division, Fourth Department, 50 volumes of codes and textbooks.

From the Supreme Court Library, Ninth Judicial District, 202 volumes of textbooks.

From the Albany Law School, 125 volumes of textbooks and treatises.

Hough manuscript. It is proposed to take up in the near future the matter of caring properly for the Hough manuscript presented to the library in 1914 by the Hough family. This manuscript represents a colossal work undertaken by the late Honorable Franklin B. Hough, in abstracting all the laws of New York from the beginning of the State government in 1777 to the end of 1877, with copious notes and references, and includes also an abstract of all statutes of the United States, Canada and bordering states, having reference to the State of New York.

It is a concise summary of the legislative action upon every topic of public interest since the foundation of the State, carefully annotated and historically presented. To the student of our laws and jurisprudence it presents a mine of information not obtainable otherwise, save by years of delving. It was the ambition of Doctor Hough's life to see this work published, and the time will certainly come when the State will realize the value of the compilation.

New York Genealogical and Biographical Record, 17:95

In 1880 Governor Cornell vetoed an item in the supply bill " For the purchase of twelve hundred and fifty copies of volume one of Hough's *Classified abstract of the laws of New York, during the first century of the State government,* at a rate not to exceed four dollars per volume, five thousand dollars, or so much thereof as may be necessary, to be paid on the certificate of the Secretary of State, and the work to be distributed by him to such offices of record, public officers and libraries as are now entitled by law to receive the session laws of this State." The following memorandum is filed with this veto: " This item is objected to, and not approved, for the reason that it is believed to be only the beginning of an

expenditure which will require large appropriations hereafter to complete. The present is not a propitious time for inaugurating a new class of expenses to be borne by the State Treasury."

Doctor Hough died in 1885 without realizing his ambition of having this crowning work of his life published. It is the purpose of the library, however, so to arrange the manuscript as it stands that it will be available at all times for consultation. The manuscript is on sheets and, pursuant to an understanding with the Hough family, will be kept intact in a specially constructed case and will be so labeled as to indicate its history and source.

Purchases. The law library has been fortunate in securing by purchase a number of statute law items, which go far to complete its collection of early state laws. Special reference should be made to the following Massachusetts laws:

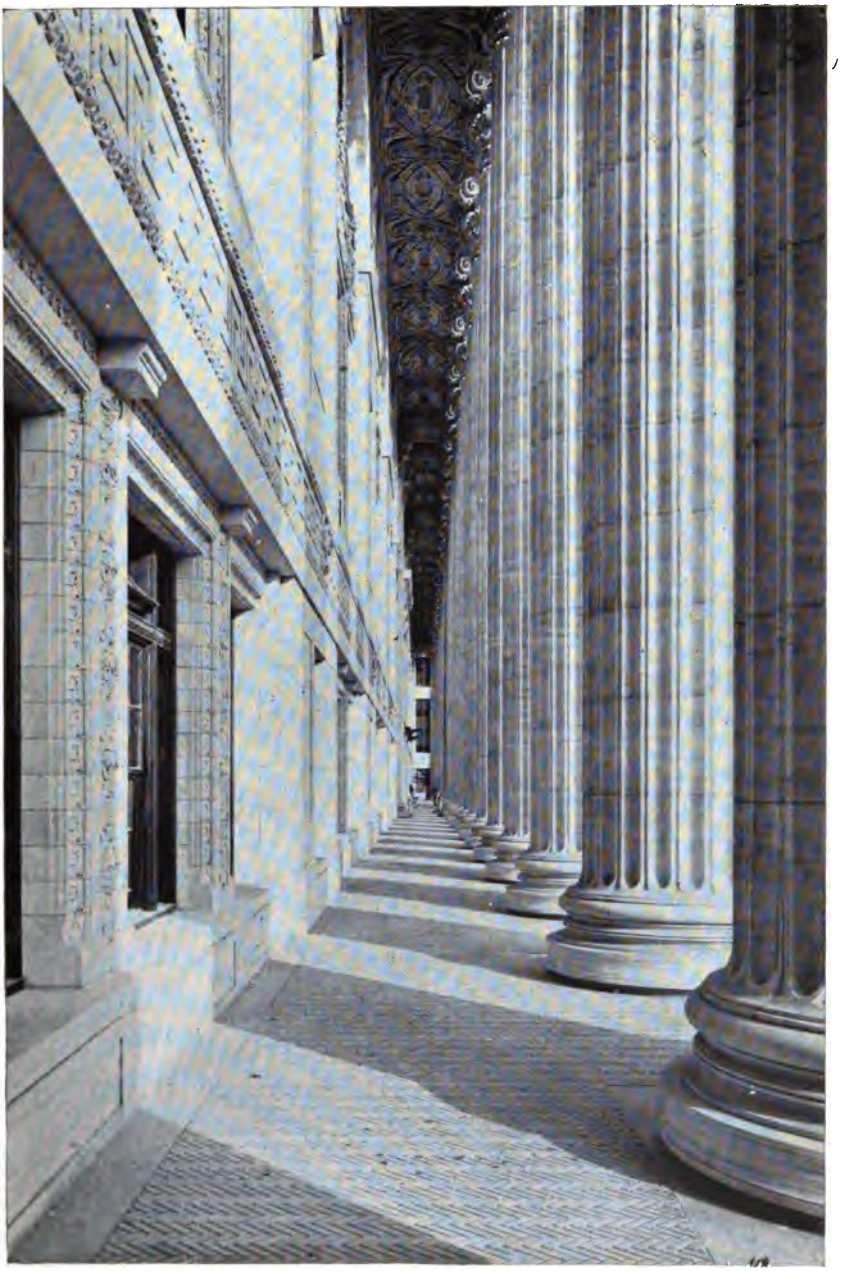
Perpetual laws, Jan. 1799–Nov. 1800
Acts and laws, various sessions from 1751 to 1808
Resolves (original folios) 1776, 1811, 1814
Resolves (facsim.) Nov. 1792

and in addition to these, the Laws of Connecticut for May and October 1806; New Hampshire, December 1796; and a facsimile reprint of the "Acts and resolutions" of South Carolina, June 1808.

In the annual report of the law library for 1914 reference is made to two volumes lacking from our otherwise complete set of American state reports, one of these being volume 2 of McGloin's *Louisiana reports,* and it is there stated that McGloin is probably one of the scarcest of court reports. During the past year a reprint of this rare item was purchased from the Boston Book Company. To obtain an original is almost impossible.

The question of completing files of periodicals constantly recurs. It is the policy of the law library to take anything along that line where needed, regardless of the incompleteness of sets. Recently an extensive order was placed with the Boston Book Company, based on a list which that company issued, containing many entirely new sets and many items needed to fill gaps.

War collection. A collection of books relating to war, military law and international law has been placed on reserve shelves and is considerably used. Indeed, the exigencies of war have affected the law library as well as other departments. The call for military law, especially by laymen, is constant, and the war emergency legislation of other countries has been much in demand to serve as a guide in the matter of our own legislation.



The arcade along the front of the Education Building

BOOK SELECTION SECTION

The year was exceptionally busy and interesting. In spite of the considerable handicap involved in the loss of Miss Martha W. Suter, an experienced and highly efficient assistant, the section can record greater accomplishment that usual.

Best books list. From publishers 1690 books were received. These were all examined, many of them read, and critical notes written and filed for later use in compiling bibliographies and inspecting lists sent in for approval by registered libraries of the State. From these books 250 titles were selected to be included in *Best books of 1916,* as recommended for the small village library, and special notes were written for this bulletin. The manuscript was sent to the printer June 1st, a month later than in 1915. This delay was due to the loss of the assistant mentioned above and to unusual demands upon the section.

Books for prison libraries. It was felt to be important in the fall to finish the *List of books for prison libraries, part 2: Non-fiction,* an annotated list of about 1000 titles, which had been in preparation for several years, with the collaboration of experts on prison libraries throughout the country. The task of selection and annotation was somewhat difficult but the list was completed early in January. The selection of books for prisons is, however, apparently in advance of the times. The demand for the *List for prison libraries, part 1: Fiction* was so limited that it has not warranted the publication of part 2, which is still in manuscript form. Conditions will not be favorable for using carefully selected lists in prisons until trained librarians are placed in charge of prison libraries or a trained librarian is made inspector of the libraries of the prisons of the State.

Exhibit of children's books. Early in December about 500 attractive editions of standard books for boys and girls were selected by the section, and exhibited for two weeks in the rotunda of the State Library, with a view to helping in the selection of good books for children, as Christmas gifts. While fewer visitors came than were expected, those who attended were deeply appreciative of the opportunity to examine so many worth-while books not easily accessible elsewhere.

Notes. The section maintains a card file of book notes, including original notes written by members of the section in compact form for quick reference, trustworthy printed notes from bibliographies or library bulletins, and any notes which can be secured from readers

whose judgment is valued. These notes now number about 100,000, a collection entirely built up since the fire of 1911. In this file are included all titles with notes in the following:

A. L. A. booklist, v. 1–date

A. L. A. catalog, 1904

A. L. A. catalog, 1904–11

Baker, E. A. History in fiction. 2v.

Book review digest, 1905–10

Cleveland. Public Library. Open shelf, 1915–date

Cooper, I. M. & McVety, M. A. Dictionary catalogue of the first 505 volumes of Everyman's library

Harvard University. Guide to reading in social ethics and allied subjects

Kroeger, A. B. Guide to the study and use of reference books (*also* Supplements)

Larned, J. N. Literature of American history

Leypoldt, A. H. & Iles, George. List of books for girls and women

Massachusetts Agricultural College, Amherst. Bibliographies

New York (State). State Library. Best books, 1897–date

——— List of books for prison libraries, part 1: Fiction

New York (State). University. Educational Extension Division. Traveling library finding lists

Pittsburgh. Carnegie Library. Monthly bulletin, 1902–date

Pratt Institute. Free Library. List of technical books, 1908–date

Publishers' weekly. Miscellaneous notes

Sargent, J. F. Reading for the young

Wisconsin library bulletin, 1914–date

About 400 printed card annotations on English and American history, by W. Dawson Johnston and P. P. Wells, have also been added, as well as other useful matter from scattered sources. This material is valuable in book estimating and in preparation of lists.

Other work. Traveling libraries of 25 current books each have been selected for the Educational Extension Division, and notes written for the finding lists. Scattering requests for lists on various subjects from individuals and libraries in the State and occasionally outside have been met. The section contributed to the quarterly numbers of New York Libraries its regular annotated list of "Recent books worth buying", and continued to send to the A. L. A. Booklist copies of all its notes on books, as an aid in selection.

One assistant in the section devotes about half her time to examin-

ing book purchases made by the registered libraries of the State, which must be approved by the State Department before the allotment of public money is granted.

LIBRARY FOR THE BLIND

Growth. On June 30, 1917, the library for the blind contained 6396 volumes (an addition of 429 volumes during the year) printed in six different types as follows:

TYPE	LITERATURE	MUSIC	TOTAL
American Braille	1 270	70	1 340
English Braille	487	.....	487
Line letter	528	.....	528
Moon	622	.....	622
New York point	2 237	1 179	3 416
Standard dot	3	.....	3
Total	**5 147**	**1 249**	**6 396**

Publications. The 14 titles listed below were printed in New York point by the library in 1917.

AUTHOR	TITLE	PRICE
Andrews, *Mrs* M. R. (Shipman)	Old Glory, and The three things	$3 75
Bradford, Gamaliel	Union portraits. 2v	8 12
Fisher, *Mrs* D. F. (Canfield)	Eight stories, by Dorothy Canfield	4 38
Gaboriau, Émile	File no. 113. 4v	16 24
Howells, W. D	Rise of Silas Lapham. 4v	15 ..
Hunting, H. B	Twelve chapters from The story of our Bible	2 82
	" Mademoiselle Miss "	2 50
Miller, *Mrs* Alice (Duer)	Come out of the kitchen! 2v. (Gift of Miss Nina Rhoades)	5 64
Morris, *Mrs* Elizabeth (Woodbridge)	The Jonathan papers. 2v	5 64
Repplier, Agnes	Our overrated great-grandmothers	60
Roosevelt, Theodore	Books for holidays in the open (From A book-lover's holidays)	60
Schauffler, R. H	The joyful heart	4 38
Sherwood, Margaret	The worn doorstep	3 44
Wyer, J. I., Jr, *comp*	Twenty-five favorite poems	2 50

An order has also been sent for the printing of Charles A. Eastman's *From the deep woods to civilization: chapters in the autobiography of an Indian.*

Gifts. Miss Nina Rhoades's generous gift to the library this year consisted of 25 copies of Mrs Alice Duer Miller's *Come out of the kitchen,* a two-volume book in embossed type. The Society for Providing Evangelical Religious Literature for the Blind sent 26 volumes, the Xavier Free Publication Society for the Blind 19 volumes, and gifts were also made by several readers of the library and by the following publishers:

American Printing House for the Blind, Louisville, Ky.
Bible Training School, South Lancaster, Mass.
Dominion Tactile Press, Toronto, Can.
First Church of Christ, Albany, N. Y.
Gospel Trumpet Company, Anderson, Ill.
Western Pennsylvania Institution for the Blind, Pittsburg, Pa.

Serials. The following serials in embossed type are regularly received:

American Braille

Church items, monthly except July and August. (Gift)
Gospel trumpet, monthly. (Gift)
Illuminator, quarterly. (Gift)
Matilda Ziegler magazine for the blind, monthly. (Gift)
Searchlight, quarterly. (Gift)

English Braille

Canada premier magazine for the blind, bimonthly. (Gift)
Hora jucunda, monthly
Progress, monthly

Moon

Moon magazine for the blind, monthly

New York point

Canada premier magazine for the blind, bimonthly. (Gift)
Catholic transcript for the blind, monthly. (Gift)
Christian record, monthly (two copies). (Gift)
Lux vera, monthly
Matilda Ziegler magazine for the blind, monthly. (Gift)
Milwaukee weekly review (seven copies). (Three copies gifts)
Music survey, monthly
Weekly news

Circulation. The magazines had a circulation of 2408. The circulation of books, music and magazines in each of the five dif-

ferent types (no Standard dot books were circulated this year) was as follows:

American Braille	1 190
English Braille	920
Line letter	41
Moon	2 112
New York point	8 225

a total of 12,488 to 722 different readers.

Books with the largest circulation July 1, 1916–June 30, 1917

AUTHOR	TITLE AND DATE OF PUBLICATION	TIMES CIRCULATED		COPIES
		1916	1917	
Doyle	Memoirs of Sherlock Holmes. 1915	66	63	6
Adams	Little Miss Grouch. 1916	*b* 19	61	5
Porter, W. S.	More stories by O. Henry. 1914	34	54	9
Porter, *Mrs* E. (H.)	Pollyanna. 1914	36	39	5
Deland	Partners. 1916	*b* 7	34	2
Barclay	The rosary. 1914	22	33	4
Poole	The harbor. 1916	*b* 5	30	2
Hawthorne	Marble faun. 1916	*b* 6	29	2
Osbourne	Jones. 1916	*a*	*b* 29	3
Harrison	V. V.'s eyes. 1914	18	28	3
Tarkington	The turmoil. 1916	*b* 25	25	2
Webster	Daddy-Long-Legs. 1913	13	25	5
Barrus	Our friend John Burroughs. 1916	*b* 3	25	2
Dana	Two years before the mast. 1916	*b* 3	25	2
Lynn	A stepdaughter of the prairie. 1916	*b* 3	25	2
Hawthorne	Scarlet letter. 1915	18	23	2
Repplier	Twelve essays. 1916	*a*	23	2
Dickens	Oliver Twist. 1915	25	22	2
Chesterton	Innocence of Father Brown: selections. 1913	12	21	3
Bennett	Buried alive. 1914	15	20	2
Fox	Trail of the lonesome pine. 1915	*b* 15	20	1
Smith	Arm-chair at the inn. 1913	9	20	2
Porter, *Mrs* G. (S.)	A girl of the Limberlost. 1914	17	19	1
Rohlfs	Leavenworth case. 1911	16	19	2
Harrison	Queed. 1912	15	19	2
Repplier	Americanism. 1916	*b* 6	19	2
Miller	Come out of the kitchen! 1917	*a*	*b* 19	5

a Not in c.rculation in 1916.
b In circulation only part of the year.

Loans to other libraries. This year a loan of a number of embossed-type books was made to the Syracuse Public Library. This is the fifth library of the State to which the library for the blind

has lent its books, the others being Auburn, Niagara Falls, Rochester and Watertown.

Appreciations. The following are a few of the many words of appreciation received this year from readers:

I enjoy reading very much and read every thing I get hold of. The fact that I have not been without reading matter at any time for the last ten years from the State Library is gratefully appreciated by me.

You seem to know the exact kind of books that I most enjoy reading. I consider the State Library one of the greatest blessings that has ever been conferred upon us, and hope that there may always be a State Library.

I want to thank you again for so kindly lending me your books. They have been a great help to me, for without them I would have been handicapped in my work a great deal. I have enjoyed studying out of them very much.

You have contributed not a little to my success in school by so generously supplying such books as I stood in need of. I do thank you.

I thank you so much. The books have helped to pass many a lonesome day and they are a blessing and I want to thank you again.

These books for the blind are a wonderful invention and assist so much for them to pass away the time as well as keep posted. If you have anything on government affairs and the Nation, please forward.

The fact is that reading is the greatest and almost the only pleasure that I now have.

Reading with me is almost a passion, and I would feel something of a loss if I had no books, save those from which I studied.

If you could spare Hans Christian Andersen's Fairy tales, or Children's treasure trove, or some such stories adapted to children, I would like it. The children besiege me every evening for stories, and I have exhausted all the memories of those of my own far off childhood, and my imagination has almost reached the limit of creating new food for their juvenile taste for literature.

I am returning the History of national music. I wish to say that I have been highly entertained this winter by the fine works you have provided, in the line of musical history. I feel greatly strengthened in such musical information, and express my appreciation of your kind attention.

She has only read a little but it is really the pleasure of her life thinking she may be able to read it. I cannot express how much good it has already done her. Perhaps most people have learned more readily but *no one* could have derived the pleasure she has.

I want to tell you how happy I have been made by the merciful attention of the home teacher for the New York State Commission for the Blind who in her patient way has taught me machine sewing and the New York point type. So I feel I have added very much to my accomplishments and shall be less helplessly dependent. Surely the Empire State is treating its blind in a most wise manner.

One of the "home teachers" of the commission writes of a blind deaf man:

I must tell you something interesting. Mrs ——— talks to him in the Moon system. They visit very nicely together, using the Moon letters just as we would write script into the hand.

The following notes were received from members of the New York State Commission for the Blind:

This acknowledges the receipt of the books and circulars you forwarded a few days ago. I am glad to say that your exhibit is attracting a great deal of interest and close observation. It is a great help to our larger exhibit.

Your library exhibit was so essential a feature at all of our sales, that ir occurs to me that we should have the library represented in our exhibit at the State Fair.

We were glad to be able to place your exhibit in the foreground, where I am sure it greatly helped the library and the commission.

NEW YORK STATE LIBRARY SCHOOL

PREPARED BY FRANK K. WALTER, VICE DIRECTOR

The New York State Library School shows a small decrease in attendance during 1916–17, enrolling 43 regular students and 1 special student, a graduate of the University of Rome.

For several reasons library schools are peculiarly affected by war conditions: most of the men who would apply for admission are within the draft limits; most of the applicants, men and women, are already in permanent positions which they are unwilling to leave in a period of uncertainty, and many of them find it difficult if not actually impossible to meet the expenses of further training in the face of the present high cost of living. When all these points are considered, the attendance was gratifyingly large. In quality, the student body was well up to the standard of previous years. The total attendance at all courses, regular and summer, including staff members taking courses related to their special work, was 82.

During the year the degree of bachelor of library science was conferred on 14 graduates of the school, and master of library science on 1. The total number of bachelor's degrees granted to July 1, 1917 is 230, of master's degrees, 6.

There were no faculty changes during the year. The usual appropriation for visiting lecturers was available after a year's lapse. There were 89 lectures given by 38 visiting librarians or staff members of the University.

Curriculum. There were no important changes in the course of study. Two new courses, high school libraries and business library administration, are planned for 1917–18. The typewriting requirement adopted in 1915 shows good results in giving students a fair working knowledge of typewriting, adequate for ordinary library needs.

The field practice required of the students in March was given in 21 different libraries. Of these, 15 were public libraries, 2 university, 3 high school, and 1 a state library. There were 3 libraries of the State organized as a part of this practice work, and 4 others were aided in organization through practice work in the course on library extension.

Summer session. The usual six-weeks course given in alternate years was held May 31–July 12. The same conditions which affected

the attendance in the regular course operated here with even greater force, as the salaries of those attending the summer course are usually small even under normal conditions. There were 17 in attendance, representing besides New York the states of Indiana, Connecticut and Massachusetts.

Institute for high school librarians. The third library institute for high school librarians was held July 10–20. The course was devoted to school reference work in various phases and was practically a repetition of that given in 1915. The attendance, showing an enrolment of 15, was somewhat smaller, but the interest and general quality of work done was above average. Miss Mary E. Hall of the Brooklyn Girls High School aided in several sessions, and Dr Sherman Williams and the School Libraries Division cooperated in every phase of the work.

War service. The immediate points of contact between the Library School and war service are necessarily rather few. Except in the case of recent students, most of the men are above draft age or are otherwise ineligible for military service. Nevertheless the school is represented in several lines. The Director heads a committee of the American Library Association, appointed to raise a fund to establish libraries at the important military posts of this country and in France. Alumni are on important subcommittees of this war library service and in the Food Administration; several are in special governmental libraries dealing with the war problem and nearly a dozen are already at work in the mail and filing division of the Ordnance Department of the army. Even in the field of direct military service more than half a dozen have either received or are in training for officers' commissions.

PUBLIC LIBRARIES

EDUCATIONAL EXTENSION DIVISION

PREPARED BY WILLIAM R. WATSON, CHIEF OF THE DIVISION

It should be borne in mind that this report does not include school libraries, with the exception of the very few which are registered as free public libraries, and consequently the statistics of number of volumes, circulation, income etc. do not represent the total library resources or circulation of the State.

There were 15 more reports received than for the preceding year but 27 libraries connected with the University neglected to report. A library's failure to meet this requirement is usually a fairly accurate indication of its inefficiency and lack of standing in its local community. Very seldom does a thoroughly first-class institution neglect this duty.

The increase in the amount raised by local tax is encouraging but is far too small to meet the crying need of libraries for more adequate maintenance. The slightly larger amount paid for salaries does not go far toward placing the library profession upon a proper basis of remuneration, and in these days of keen competition for trained clerical help in government offices and elsewhere it is becoming increasingly difficult to fill library positions at the salaries available, which in many instances can scarcely be considered a living wage.

In addition to utilizing the resources of the traveling libraries section for the benefit of various military camps, the Division has taken cognizance of the war by urging the libraries of the State to assist in every possible way in furnishing local military units with reading matter, in furthering the campaigns for selling government bonds and war-savings and thrift stamps, in securing subscriptions to the Red Cross, camp libraries fund etc. in collecting books for the use of camp libraries and by bringing to the attention of the local public the need of food conservation and the means of accomplishing it. Various methods of attaining these ends have been suggested to libraries, such as the publication of reading lists on the war, giving publicity by means of bulletins, posters and otherwise, offering space in the library building for Red Cross work, and providing a comprehensive and well-selected collection of books

and pamphlets relating to the war and the various enterprises and industries connected with it.

There has been some indication of a purpose to curtail the resources and hours of opening of libraries as a measure of economy but such action would reveal a deplorable lack of appreciation of the service which well-organized libraries can render. There can be no question as to the wisdom of supplying the public with such printed material as will lead to a better understanding of the war and the means which must be employed to win it, and it is highly important that the various industries employed in the production of war supplies should have access to the latest and best publications dealing with their special products.

Moreover, in addition to the facilities offered by libraries for research in all lines of endeavor and fields of knowledge the recreational reading which is provided is as wholesome, universal and economical a means of recreation as can be found. Nor is there any question that real economy in the use of such material must come from a common ownership. The necessity for economy is an argument *for* the library, *not against* it, for it represents a cooperative effort by the people of a community to make it possible for everyone to have access to a large number of books at a minimum cost.

SUMMARY OF ANNUAL REPORTS OF LIBRARIES IN NEW YORK STATE

Reports for the year ending June 30, 1917, were submitted by 640[a] libraries classified according to their relation to The University of the State of New York as follows:

State Library	1
Libraries incorporated by the Regents	345
Libraries admitted to the University or registered, but not incorporated by the Regents	200
Libraries of other University institutions such as colleges and professional schools	21
Libraries not connected with the University	73
Total	640

In this total are included 121 branch libraries, all but 5 of which are registered.

[a] In this report branch libraries are counted as separate institutions.

The libraries reporting are classified according to the kind of service rendered as:

Free for lending and reference use	551
Not lending libraries; free for reference use	20
Lend to a limited class only (students, club members, subscribers etc.) but free for reference use	42
Lending and reference use restricted to a limited class	20
Not lending libraries; reference use restricted to a limited class	7
Total	**640**

FINANCIAL STATISTICS

A total of $3,886,416.42 was reported as available for library purposes, the amount being classified as follows:

SOURCE	AMOUNT
From local taxation	$2 110 720 60
From the State	*a*182 797 29
From endowments and invested funds	716 259 68
From gifts	57 473 ..
From other sources	448 690 12
Total receipts	**$3 515 940 69**
Balance on hand from previous year	370 475 73
Grand total available	**$3 886 416 42**

a Of this amount, $107,900 was for the maintenance of the State Library.

Local taxation provided 60 per cent of the $3,515,940.69 raised during the year, 5 per cent was received from the State and 35 per cent from all other sources. The increase of 3 per cent in the amount raised by local tax is a most encouraging feature of the reports, indicating, as it does, an ever increasing tendency to regard libraries as public institutions properly entitled to support by taxation.

The amount per capita raised from all sources for library purposes (not including balances carried forward) was a little more than 36 cents, whereas last year it was a little less than 36 cents. The amount per capita derived from taxation (including the amount provided by the State) was a little more than 23 cents, also a slight increase over last year.

The total expenditure for library purposes was $3,649,288.47 divided as follows:

Books, periodicals and binding	$894 938 68
Salaries	2 044 985 53
All other purposes	709 364 26
Total	**$3 649 288 47**

Of the 551 free circulating libraries that reported, all but 160 received some income from local taxation; this represents a net gain of 11 libraries over last year and of 33 within two years. The amounts raised by local tax ranged from $5, the sum received by the libraries at Keene Center, Red Creek and Wadhams, to $788,641.12, the appropriation for the New York Public Library.

The amount raised by local tax for libraries of all classes (not merely free circulating libraries) was $2,110,720.60, which is $123,994.84 greater than the amount so raised the preceding year. The amount was divided among the various classes of libraries as follows:

CLASS OF LIBRARIES	AMOUNT
Free for lending and reference use	$1 989 185 77
Not lending libraries; free for reference use	84 176 04
Lend to limited class only (students, club members, subscribers etc.) but free for reference use	24 257 79
Lending and reference use restricted to limited class	13 101 ..
Total	**$2 110 720 60**

The amount raised by local tax is classified by communities as follows:

COMMUNITIES	AMOUNT
New York City (Greater New York)	$1 485 632 62
48 other cities	519 263 09
37 villages of 4000 population and over	42 497 03
All other villages, towns and school districts	63 327 86
Total	**$2 110 720 60**

BOOKS AND CIRCULATION OF FREE CIRCULATING LIBRARIES

The 551 free circulating libraries which reported contained 5,775,115 volumes, distributed as follows: New York City[1] 2,509,247, all other cities of the State 1,738,831, incorporated villages of 4000 population and upward 328,116, all other villages and country districts 1,198,921.

New York City's[1] total increase in number of volumes was 64,335, slightly more than half the increase of the previous year. The total increase in all the other cities was 77,169, which is a little less than twice as much as was shown by the preceding report. In incorporated villages of 4000 population and over there was an increase of 16,721 volumes as compared with 22,101 for the previous year, and in all other villages and country districts an increase of 46,619 as compared with 51,125 the previous year. The total increase in all the 551 libraries reporting was 204,844, an average of 372 volumes a library. This is the third consecutive year showing a decrease in the number of volumes added. Undoubtedly this condition has been brought about very largely by the progressive rise in the price of books during the past few years, a rise out of all proportion to the increase in library funds.

The free circulation reported by these 551 free circulating libraries was 27,259,840. Of this total New York City[1] contributed 17,475,098, a decrease of 1,075,803 from the previous year, due to the epidemic of poliomyelitis in the summer of 1916. Queens showed an increase of 6993 but Brooklyn and New York (Manhattan, Bronx and Richmond) reported losses of 445,182 and 637,614 respectively. In the other cities of the State 6,493,719 volumes were circulated, an increase of 169,071. The circulation in villages of 4000 population and over was 1,017,383, an increase of 1257, and in all other villages and country districts the circulation was 2,273,640, a decrease of 58,583. The total decrease for all the 551 reporting libraries was 964,058, an average of 1750 a library. The average circulation per library was 49,473, a decrease from last year of 2409.

[1] Greater New York.

Free circulating libraries in counties, 1917

COUNTY	POPULATION	NUMBER OF FREE LIBRARIES	VOLUMES IN FREE LIBRARIES	CIRCULATION	RECEIVED FROM LOCAL TAX
Albany	183 330	12	83 763	393 641	$17 350 ..
Allegany	40 216	14	88 402	101 260	3 704 41
Bronx	615 600	Included in New York county			
Broome	90 641	4	50 664	244 338	14 700 ..
Cattaraugus	72 756	5	27 057	96 480	5 535 ..
Cayuga	65 751	7	51 734	113 693	7 325 ..
Chautauqua	116 818	13	98 350	276 447	6 300 ..
Chemung	59 017	1	23 886	79 815	5 000 ..
Chenango	36 648	8	46 376	105 364	2 750 ..
Clinton	47 561	5	25 266	41 423	3 643 62
Columbia	44 111	13	38 343	63 055	1 689 60
Cortland	30 074	3	14 828	29 219	800 ..
Delaware	45 995	7	31 002	74 011	1 700 ..
Dutchess	91 044	9	82 929	176 759	12 749 50
Erie	571 897	16	393 615	1 813 434	122 697 03
Essex	32 461	12	40 276	63 706	2 065 ..
Franklin	46 181	4	22 999	57 380	1 829 03
Fulton	45 625	2	46 776	92 057	5 500 ..
Genesee	40 707	1	18 804	48 528	1 992 62
Greene	30 091	5	27 033	78 153	1 950 ..
Hamilton	4 491	.....	.....	.....	.....
Herkimer	64 109	11	60 698	159 331	7 300 ..
Jefferson	81 009	12	60 510	163 608	10 450 ..
Kings	1 798 513	35	1 011 781	5 659 854	467 101 50
Lewis	25 947	3	7 165	18 772	100 ..
Livingston	38 427	7	41 877	74 821	1 950 ..
Madison	41 742	4	33 191	75 272	2 200 ..
Monroe	319 310	12	163 462	846 137	62 200 ..
Montgomery	61 030	4	29 417	102 282	3 700 ..
Nassau	116 825	13	60 612	138 155	6 531 85
New York	2 137 747	51	1 264 746	10 230 667	788 641 12
Niagara	108 550	7	61 789	198 695	14 800 ..
Oneida	167 331	14	214 530	420 446	39 029 85
Onondaga	213 992	8	137 292	483 996	53 900 ..
Ontario	54 628	10	29 754	66 294	1 206 29
Orange	118 118	16	118 747	307 260	14 657 73
Orleans	33 919	1	13 109	42 069	1 000 ..
Oswego	75 929	4	18 681	40 591	2 292 86
Otsego	48 534	8	30 980	72 198	3 190 50
Putnam	12 767	2	8 339	15 138	650 ..
Queens	396 727	21	232 720	1 584 577	160 198 54
Rensselaer	121 330	10	75 307	191 425	10 450 ..
Richmond	98 634	Included in New York county			
Rockland	46 903	6	28 366	61 796	3 333 ..
St Lawrence	90 291	13	57 741	170 221	6 000 ..
Saratoga	62 982	6	27 983	66 317	2 611 20
Schenectady	98 625	2	40 857	158 031	12 000 ..
Schoharie	23 005	2	3 189	12 487	200 ..
Schuyler	13 954	6	13 096	26 828	1 050 ..
Seneca	25 249	5	18 155	46 115	1 250 ..
Steuben	83 630	12	58 182	124 735	4 812 50
Suffolk	104 342	26	116 484	249 843	6 090 ..

Free circulating libraries in counties, 1917 (*concluded*)

COUNTY	POPULATION	NUMBER OF FREE LIBRARIES	VOLUMES IN FREE LIBRARIES	CIRCULATION	RECEIVED FROM LOCAL TAX
Sullivan	38 189	4	12 017	14 311	$100 ..
Tioga	25 549	4	23 277	55 173	1 260 ..
Tompkins	36 535	4	48 175	75 078	850 ..
Ulster	85 367	11	46 239	124 337	4 178 99
Warren	32 977	6	34 342	74 905	2 200 ..
Washington	46 955	9	42 737	104 389	3 400 ..
Wayne	53 476	7	22 888	86 226	2 175 ..
Westchester	321 713	23	248 012	878 647	62 444 03
Wyoming	33 028	8	30 241	66 476	3 150 ..
Yates	18 841	3	16 324	23 574	1 250 ..
Total	9 687 744	551	5 775 115	27 259 840	$1 989 185 77

Free circulating libraries in cities, 1917

CITY	POPULATION	VOLUMES IN FREE LIBRARIES	CIRCULATION	LIBRARY TAX FOR 1917
Albany	107 979	72 787	348 017	$17 000 ..
Amsterdam	34 319	15 662	68 828	2 700 ..
Auburn	32 468	28 653	81 144	6 200 ..
Batavia	13 278	18 804	48 528	1 992·62
Beacon	10 165	.....	.....	.....
Binghamton	53 668	41 719	189 108	14 000 ..
Buffalo	454 630	355 021	1 720 494	120 000 ..
Canandaigua	7 501	8 229	23 934	756 29
Cohoes	23 433	6 136	31 525	300 ..
Corning	13 459	9 303	20 351	1 100 ..
Cortland	12 367	.....	.....	.....
Dunkirk	17 870	13 564	63 669	3 000 ..
Elmira	40 093	23 886	79 815	5 000 ..
Fulton	11 138	8 355	26 637	1 500 ..
Geneva	13 232	9 615	23 459	.....
Glen Cove	3 875	8 989	26 776	1 200 ..
Glens Falls	16 323	13 722	42 528	1 000 ..
Gloversville	21 178	31 430	59 643	3 000 ..
Hornell	14 352	20 950	39 964	2 500 ..
Hudson	11 544	7 145	12 084	.....
Ithaca	16 750	28 586	49 449	200 ..
Jamestown	37 780	26 237	85 095	.....
Johnstown	10 687	15 346	32 414	2 500 ..
Kingston	26 354	12 535	51 897	1 398 99
Lackawanna	15 737	.....	.....	.....
Little Falls	13 022	11 318	23 452	1 500 ..

Free circulating libraries in cities, 1917 (*concluded*)

CITY	POPULATION	VOLUMES IN FREE LIBRARIES	CIRCULATION	LIBRARY TAX FOR 1917
Lockport	18 693	11 513	29 208	$1 400 ..
Mechanicville	8 208	7 882	10 395	850 ..
Middletown	16 381	17 378	61 569	4 537 69
Mount Vernon	37 583	35 302	194 987	9 229 03
New Rochelle	31 758	38 929	118 162	12 840 ..
New York	5 047 221	2 509 247	17 475 098	1 415 941 16
Manhattan	2 137 747			
Bronx	615 600	1 264 746	10 230 667	788 641 12
Richmond	98 634			
Brooklyn	1 798 513	1 011 781	5 659 854	467 101 50
Queens	396 727	232 720	1 584 577	160 198 54
Newburgh	27 876	40 227	103 483	4 567 64
Niagara Falls	42 257	25 972	102 049	9 000 ..
North Tonawanda	13 498	14 208	48 301	4 000 ..
Norwich	8 342	13 525	32 929	1 000 ..
Ogdensburg	14 338	18 567	41 408	2 750 ..
Olean	17 925	13 869	66 668	4 575 ..
Oneida	9 461	.....	.....	.....
Oneonta	10 474	14 669	39 851	2 500 ..
Oswego	25 426	8 975	11 254	750 ..
Plattsburg	10 134	16 370	26 938	3 593 62
Port Jervis	9 413	20 950	55 608	3 547 40
Poughkeepsie	32 714	55 469	127 712	12 450 ..
Rensselaer	11 210	7 900	31 869	1 000 ..
Rochester	248 465	149 760	788 641	60 000 ..
Rome	21 926	17 973	53 225	1 000 ..
Salamanca	8 370	.....	.....	.....
Saratoga Springs	13 792	3 708	9 552	461 20
Schenectady	80 381	40 857	158 031	12 000 ..
Sherrill	1 400	1 321	3 757	.....
Syracuse	145 293	120 693	429 700	50 000 ..
Tonawanda	9 147	8 200	14 734	500 ..
Troy	75 488	53 613	103 934	8 500 ..
Utica	80 589	88 573	280 832	37 079 85
Watertown	26 895	29 848	79 854	8 500 ..
Watervliet	14 990	.....	.....	.....
White Plains	19 287	20 900	95 433	8 580 ..
Yonkers	90 948	53 688	224 824	19 700 ..
Total	**7 263 085**	**4 248 078**	**23 968 817**	**$1 887 700 49**

Free circulating libraries in incorporated villages of over 4000 population, 1917

VILLAGE	POPULATION	VOLUMES IN FREE LIBRARIES	CIRCULATION	RECEIVED FROM TAX
Albion	5 988	13 109	42 069	$1 000
Ballston Spa	4 344	4 014	13 745	600
Bath	4 173	8 438	18 532	.....
Catskill	5 371	10 108	24 601	1 750
Dansville	4 018	6 948	19 328	375
Depew	4 932	.....	.....	.....
Dobbs Ferry	4 030	4 616	10 431	275
Endicott	5 581	2 823	32 595	500
Frankfort	4 213	4 509	13 136	400
Fredonia	5 328	11 245	36 731	1 000
Freeport	7 463	4 991	16 406	1 200
Gouverneur	4 164	6 385	20 327	700
Green Island	4 533	.....	.....	.....
Hastings-on-Hudson	5 461	4 056	10 004	.....
Haverstraw	5 418	7 355	14 444	.....
Hempstead	6 073	5 406	18 363	500
Herkimer	9 577	12 211	26 980	1 500
Hoosick Falls	5 406	5 824	33 431	700
Hudson Falls	5 585	4 162	27 375	1 000
Ilion	8 900	17 587	61 487	3 500
Johnson City	5 400	4 209	20 715	.....
Lancaster	5 094	3 330	15 835	500
Le Roy	4 084	.....	.....	.....
Lyons	4 742	2 803	19 991	.....
Malone	7 404	10 067	30 265	1 304 03
Mamaroneck	7 290	.....	.....	.....
Massena	4 614	3 549	8 622	300
Medina	6 079	.....	.....	.....
Newark	6 468	10 485	34 263	2 000
North Tarrytown	4 877	.....	.....	.....
Nyack	4 291	10 788	36 458	2 883
Ossining	10 326	9 515	45 087	3 000
Owego	4 570	11 034	25 658	500
Patchogue	4 506	6 767	25 729	1 500
Peekskill	15 502	10 097	12 803	.....
Penn Yan	4 725	9 294	17 873	1 250
Perry	5 009	4 747	22 318	1 200
Port Chester	15 129	3 831	15 505	.....
Potsdam	4 157	7 781	18 082	1 200
Rockville Center	5 223	6 573	22 452	1 000
Rye	5 339	6 922	16 751	.....
Saranac Lake	4 918	7 105	25 455	500
Saugerties	4 490	9 642	21 588	2 000
Seneca Falls	7 018	4 644	16 158	500
Solvay	5 886	7 850	26 601	3 300
Tarrytown	5 752	12 951	36 226	2 000
Walden	5 196	2 729	12 416	400
Waterloo	4 343	6 818	14 504	400
Waverly	5 119	5 320	12 631	460
Wellsville	4 595	12 176	11 916	1 000
Whitehall	4 666	3 302	11 495	300
Total	297 370	328 116	1 017 383	$42 497 03

Free circulating libraries reporting, 1893–1917

YEAR	LIBRARIES		CIRCULATION			
	Number	Volumes	Total	Per day	Per 1000 population	Per 100 volumes
1893	238	849 995	2 293 861	6 285	352	269
1894	293	1 049 869	2 766 973	7 581	425	263
1895	309	1 127 199	3 146 405	8 620	483	279
1896	351	1 313 299	3 933 623	10 777	604	300
1897	375	1 446 874	4 904 793	13 438	753	339
1898	408	1 755 036	6 439 999	17 644	989	367
1899	431	1 979 319	7 395 527	20 262	1 135	373
1900	460	2 187 125	8 452 445	23 157	1 163	387
1901	529	2 425 260	9 232 697	25 350	1 270	381
1902	550	2 598 472	10 063 703	27 571	1 385	387
1903	555	2 804 628	10 897 126	29 855	1 500	390
1904	573	3 108 365	11 347 802	31 089	1 561	365
1905	655	3 437 876	12 086 816	33 115	1 663	352
1906	678	3 645 662	13 835 639	37 906	1 715	380
1907	661	3 782 609	14 968 722	41 010	1 855	396
1908	686	4 050 563	16 479 457	45 146	2 043	407
1909	689	4 227 665	18 747 849	51 364	2 324	443
1910	710	4 341 103	19 254 729	52 753	2 387	445
1911	661	4 635 716	20 122 745	55 131	2 208	435
1912	a464	a4 421 901	a20 309 176	55 641	2 228	459
1913	a477	a4 707 472	a21 530 294	58 987	2 362	457
1914	a493	a5 074 650	a22 918 026	62 762	2 515	452
1915	a536	a5 330 826	a26 003 009	71 241	2 853	488
1916	a544	a5 570 271	a28 223 898	77 326	2 913	507
1917	a551	a5 775 115	a27 259 840	72 693	2 814	472

a Libraries of high schools and academies are not included.

SUMMARY OF LIBRARIES REPORTING, 1917

	NEW YORK CITY (GREATER NEW YORK)	ALL OTHER CITIES	VILLAGES OF OVER 4000 POPULATION	ALL OTHER PLACES	TOTAL
Free circulating libraries	107	77	47	320	551
All other libraries	26	34	4	25	89
Total libraries	133	111	51	345	640
Volumes added	450 640	216 169	23 949	92 999	783 757
Per cent of volumes added	57	28	3	12	100
Volumes in free circulating libraries	2 509 247	1 738 831	328 116	1 198 921	5 775 115
Per cent of volumes	43	30	6	21	100
Volumes in all other libraries	3 327 498	1 717 194	15 233	310 447	5 370 372
Total volumes	5 836 745	3 456 025	343 349	1 509 368	11 145 487
Per cent of total	52	31	3	14	100
Circulation from free libraries	17 475 098	6 493 719	1 017 383	2 273 640	27 259 840

SUMMARY OF LIBRARIES REPORTING, 1917 (*concluded*)

	NEW YORK CITY (GREATER NEW YORK)	ALL OTHER CITIES	VILLAGES OF OVER 4000 POPULATION	ALL OTHER PLACES	TOTAL
Per cent of circulation	64	24	4	8	100
Circulation from all other libraries	253 131	180 477	7 422	132 873	573 903
Total circulation	17 728 229	6 674 196	1 024 805	2 406 513	27 833 743
Per cent of total	64	24	4	8	100
Received from local tax	$1 485 632 62	$519 263 09	$42 497 03	$63 327 86	$2 110 720 60
Per cent from local tax	70	25	2	3	100
Received from state appropriations	$12 750 ..	$140 937 11	$4 096 22	$25 013 96	$182 797 29
Per cent from state appropriations	7	77	2	14	100
Received from all other sources	$952 156 41	$342 763 34	$56 139 07	$241 839 71	$1 592 898 53
Per cent from all other sources	60	21	4	15	100
Total receipts	$2 450 539 03	$1002 963 54	$102 732 32	$330 181 53	$3 886 416 42
Per cent of total receipts	64	26	2	8	100
Books, periodicals and binding	$537 161 71	$252 935 33	$20 819 57	$84 022 07	$894 938 68
Per cent for books etc.	60	28	2	10	100
Salaries	$1 486 397 16	$433 557 85	$37 316 43	$87 714 09	$2 044 985 53
Per cent of salaries	73	21	2	4	100
Total expenditures	$2 467 425 78	$851 731 66	$80 789 78	$249 341 25	$3 649 288 47
Per cent of total	68	23	2	7	100

LIBRARY BUILDINGS

The following nine libraries have completed and occupied new buildings or quarters of their own during the year:

PLACE	DATE OF OCCUPATION	APPROXIMATE COST
Carthage	June 9, 1917	$15 000
Collins	Oct. 1916	8 000
Delmar	June 14, 1917	6 000
Fairport	Feb. 17, 1917	(Old building, remodeled)
Johnson City	Mar. 9, 1917	15 000
Marcellus	Feb. 1917	2 500 (Perpetual lessee of 2d floor of new building)
Seneca Falls	May 25, 1917	12 000
Vernon	Feb. 1917	5 000
Walden	July 1, 1916	70 000 (Only portion of building for library)

CHARTERS, REGISTRY ETC.

During the year 18 library charters were granted, of which 3 were absolute and 15 provisional. Of the 3 absolute charters, 1 was to replace the provisional charter of a library already in the University. The 15 provisional charters were granted to newly established libraries, making, together with the 2 absolute charters above mentioned, a net gain for the year of 17 chartered libraries connected with the University. All but 1 of the 18 libraries are private corporations giving free library service.

There were 7 libraries applying for charter amendments: 2 to increase the number of trustees, 1 to decrease the number of trustees, 1 to change the length of the terms of office of the trustees, 1 to change the name of the library and 2 to change the names of the libraries and increase the number of the trustees.

Of the 20 libraries and 1 branch which were registered, 19 had been chartered by the University, leaving a net gain of 2.

The registration of 3 libraries was rescinded because of an abandonment of their activities as free libraries or owing to failure to maintain required standards.

The 17 chartered and 2 registered libraries not previously connected with the University make an increase of 19 for the year, from which must be deducted the 3 institutions whose registration was rescinded, leaving a net gain of 16, which brings the total enrolment up to 593.

Special grants amounting to $1375 were allotted to 15 libraries.

The record of Regents' action is as follows:

Absolute charters

Cannon Free Library, Delhi
Sunshine Hall Free Library, Eldred

Absolute to replace provisional charter

Woman's Waddington Improvement Society

Provisional charters

Altamont Free Library
Edmeston Free Library
Hillburn Free Library Association
Holland Patent Free Library
Livonia Public Library
Manlius Reading Room
Menand Free Library, Menands
Mooers Free Library
Odessa Free Library
Philadelphia Free Library
Richland Free Library
Spragueville Free Library
Spring Valley Free Library
Wheelerville Free Library
Yorkshire Free Library

Amendment of charter

Caledonia Library Association
Franklinville Free Library
Greenwich Free Library
North Chatham Free Library
Shelter Island Public Library Society
Wadhams Free Library
Walden Public Library

Appointment of trustees

Phoenicia Free Library

Registration

Amagansett Free Library
Arlington Free Library
Bedford Hills Free Library
Black River Free Library
Buffalo Public Library
[1] Jubilee Library (branch)
Cragsmoor Free Library
Cutchogue Free Library
Edmeston Free Library
Fluvanna Free Library
Holland Patent Free Library
Kings Park Free Library
Lancaster Public Library
La Salle Free Library
Manlius Reading Room
North Chatham Free Library
Pelham Public Library
Peru Free Library
[1] Rye Free Reading Room
Schoharie Free Library
Scottsville Free Library
Spragueville Free Library

[1] Not previously connected with the University.

Registration rescinded

Hartnett Free Library, Brooklyn
Women's Educational and Industrial Union Library, Buffalo
Y. M. C. A. Library, Warwick

Special grants

Altamont Free Library	$100
Edmeston Free Library	100
Hillburn Free Library Association	100
Holland Patent Free Library	100
Lake Ronkonkoma Free Library	100
Livonia Public Library	100
Menand Free Library	100
Mooers Free Library	100
Odessa Free Library	100
Philadelphia Free Library	50
Richland Free Library	100
Spragueville Free Library	75
Spring Valley Free Library	100
Wheelerville Free Library	50
Yorkshire Free Library	100
Total,	**$1375**

EXPENDITURES

The amount appropriated by the Legislature for distribution to free libraries for the year ending June 30, 1917, for the purchase of approved books, was $40,000, a slightly larger amount than had ever before been appropriated for this purpose in one year.

From this fund 457 allotments were made to libraries in amounts ranging from $5 to $100, the total disbursement for this purpose amounting to $39,771.67, an average of $87.03 for each allotment. Payments were made to 451 different libraries, the average allotment per library being $88.18. The difference between the number of allotments made and the number of libraries receiving allotments is due to the fact that 6 libraries in their first applications asked for less than the full $100 to which they were entitled and later in the year applied for additional allotments. In addition to the payments made directly to libraries, $226.45 was spent for the purchase of printed material for distribution to libraries and for expenses incurred for their benefit, making a total expenditure of $39,998.12 and leaving a balance of $1.88. The figures given above do not represent the payments actually made within the year ending June 30, 1917, as June applications could not be paid until July, but they do represent the valid liens made against the appropriation within the year.

By a provision of the Regents Rules, enacted during the year, free libraries which for the preceding six years have received an average of not more than $50 a year from state allotments may apply money received from this source to the payment of half the expense involved in sending delegates to the annual library institutes, provided the total amount from the state allotment does not exceed $2 in any one year. The reports of expenditures received to and including June 30, 1917, show that a total of $2.15 was used for this purpose by two libraries, half of this sum having been taken from the state allotments. Most of the institutes are held in May and it is probable that the reports of expenditures filed by libraries after June 30, 1917, will show that in a considerable number of cases advantage was taken of this provision. It is safe to say that a considerable number of libraries sent representatives to the institutes because of this new rule, and these libraries are the very ones for whose benefit the institutes are primarily intended.

The fund available for the purchase of books and for binding for the traveling libraries was $6000, the same amount which has been appropriated for this purpose each year for the last decade. Orders for books were placed against this fund to the extent of

$4744.01 and for binding to the amount of $1199.11. The bills in hand and paid within the year ending June 30, 1917, amounted to $8541.87, which includes some payments from the appropriation for the previous year for bills contracted in that year. The liens outstanding against the appropriation on June 30, 1917, were $1531.68.

FIELD WORK

During the year nine representatives of the Division made 229 visits, of which 18 were in connection with library institutes or to library conventions, 37 were to organize new libraries or reorganize old ones and 174 were either visits of inspection or were made in connection with the establishment of new libraries. The total expenditure for traveling expenses was $793.51, an average of $3.47 for each visit. Some of the libraries, frequently those most in need of visitation, are located where they can not be reached by rail or stage, so that the cost of inspecting them is disproportionately large. At the end of the year there were 593 libraries entitled to visitation from representatives of the Division. These visits are of very great importance as a means not only of maintaining proper standards but also of bringing the trustees and librarians into closer and more helpful relations with the Division. In nearly every instance the State's visitors are welcomed by local communities and with very few exceptions the attitude toward the Division is most friendly and cordial, thus making it much easier to give effectively the counsel and guidance frequently needed.

The demand for the services of Library School students for the purpose of organizing libraries was less than usual, only three students being detailed for work of this character. Of the three libraries availing themselves of this assistance two, those at Warner and Silver Creek, are school libraries and the third is the Free Circulating Library Association at Wyoming. The needs of the free circulating libraries receive first consideration but it is frequently possible to offer some assistance to school libraries also. The students receive no compensation for the four weeks ordinarily devoted to this work but local communities are expected to bear the cost of board, lodging and transportation.

Library institutes. There were 29 library institute meetings held, with a total individual attendance of 1202, representing 548 libraries and districts, which is 20 less than for the preceding year. The decrease, however, is accounted for by the much smaller attendance by district superintendents of schools, due to the fact that no distinct effort was made to secure their presence as the program was not one

of special interest to them. There has been a continuous increase from public and miscellaneous libraries, and in the Chautauqua district every registered library was represented, thereby establishing a record never before reached. Gradually the smaller and more needy libraries are realizing the advantage to be gained from these meetings and it is probable that the permission to use a part of the state grant to defray the expense of attendance, referred to on page 75 of this report, will result in a proportionately larger representation from this class of libraries in the future. A full statement in regard to the institutes will be found in New York Libraries for August 1917, 5:272–78.

TRAVELING LIBRARIES

When the reserve officers' training camps were established last spring there were practically no books available for the men's use. The Y. M. C. A. possessed a few miscellaneous volumes which had been donated and in one or two cases the local libraries were able to be of some slight service, but the supply of books was woefully deficient in both quality and quantity. In order to render such help as was possible books were sent to the camps from the traveling library collection, the ordinary requirements being waived to whatever extent was necessary. The lack of sufficient suitable volumes made it impossible to give as much assistance as desired and yet in a modest way the Division was able to render a real service at a time when greatly needed.

Very naturally the war has changed the character of reading and it has been necessary to buy numerous books dealing with the war and related subjects to meet the demands. Undoubtedly many of these books are ephemeral in character but it is important that the public be as thoroughly informed and aroused as possible in regard to present conditions, and if the books in demand today accomplish that they will have served their purpose.

Within the year 6975 volumes were added to the collection. Deducting 291 that were lost or discarded there remained a net increase of 6684, bringing the total number of volumes up to 88,508, which is 7705 less than in 1911 when the collection was destroyed by fire.

There are 2582 volumes in nine foreign languages; 801 are Italian, 585 Polish, 504 German, 278 Swedish, 188 Yiddish, 91 Spanish, 49 French, 47 Danish and 39 Hungarian. The demand for books in foreign languages was much greater than in the preceding year, the 58 applications received representing an increase

of 57 per cent and the 1304 volumes sent representing an increase of 65 per cent.

Loans. Traveling libraries containing 58,260 volumes were sent out in response to 1502 applications classified as follows:

TO WHOM LENT	NUMBER OF APPLICATIONS FILLED	NUMBER OF VOLUMES SENT
Taxpayers	109	6 234
Public libraries	115	8 158
Public schools	720	22 921
Study clubs	308	11 565
House libraries	121	1 284
Charitable institutions	11	1 047
Other organizations	117	7 026
Total	1 501	58 235
Exhibits	1	25
Grand total	1 502	58 260

For the first time a table has been included in this report showing the use of traveling libraries by counties. Broome county heads the list with 83 libraries borrowed. Libraries were sent to every county in the State except Bronx, Kings, New York and Queens, and in these counties the large public libraries of Greater New York provide adequate facilities for borrowing books.

A much larger supply of bookcases for traveling libraries is needed. It was necessary to deny 150 requests for these cases because none were available.

Loans of traveling libraries by counties, July 1, 1916–June 30, 1917

COUNTY	LIBRARIES LENT	COUNTY	LIBRARIES LENT
Albany	58	Fulton	25
Allegany	23	Genesee	22
Bronx	.....	Greene	22
Broome	83	Hamilton	3
Cattaraugus	25	Herkimer	24
Cayuga	19	Jefferson	47
Chautauqua	38	Kings	.....
Chemung	14	Lewis	18
Chenango	18	Livingston	22
Clinton	11	Madison	37
Columbia	32	Monroe	35
Cortland	19	Montgomery	68
Delaware	27	Nassau	11
Dutchess	31	New York	.....
Erie	26	Niagara	25
Essex	10	Oneida	25
Franklin	21	Onondaga	28

Loans of traveling libraries by counties (*concluded*)

COUNTY	LIBRARIES LENT	COUNTY	LIBRARIES LENT
Ontario	21	Seneca	9
Orange	20	Steuben	21
Orleans	23	Suffolk	29
Oswego	20	Sullivan	11
Otsego	58	Tioga	35
Putnam	5	Tompkins	15
Queens	.....	Ulster	31
Rensselaer	49	Warren	19
Richmond	1	Washington	22
Rockland	14	Wayne	17
St Lawrence	43	Westchester	27
Saratoga	55	Wyoming	21
Schenectady	24	Yates	6
Schoharie	29		
Schuyler	10	Total	1 502

Loans by classes of borrowers, October 1, 1905–June 30, 1917

	TAXPAYERS	PUBLIC LIBRARIES	PUBLIC SCHOOLS	STUDY CLUBS	HOUSE LIBRARIES	CHARITABLE INSTITUTIONS	OTHER ORGANIZATIONS	EXHIBITS	TOTAL
1906									
Applications filed	16	24	88	395	69	20	48	.....	660
Volumes sent	1 573	2 055	4 162	19 157	688	2 303	4 590	.....	34 528
1907									
Applications filed	28	32	83	436	122	19	59	.....	779
Volumes sent	2 380	2 318	6 039	19 900	1 197	2 125	6 418	.....	40 377
1908									
Applications filed	23	51	95	382	115	17	59	.....	742
Volumes sent	2 023	4 147	5 987	15 772	1 181	2 146	5 513	.....	36 769
1909									
Applications filed	28	63	96	403	166	19	77	.....	852
Volumes sent	2 503	4 926	8 568	19 901	1 687	1 852	6 074	.....	45 511
1910									
Applications filed	28	70	77	388	152	10	94	.....	819
Volumes sent	2 929	6 289	8 413	17 770	1 524	1 135	7 082	.....	45 142
1911 (April–Sept.)*a*									
Applications filed	13	22	9	133	18	3	9	.....	207
Volumes sent	874	1 819	894	5 018	168	650	800	.....	10 223
1912									
Applications filed	68	84	93	307	127	3	112	.....	794
Volumes sent	3 559	5 093	3 822	11 750	1 247	300	5 531	.....	31 302
1913									
Applications filed	120	111	289	325	150	7	105	7	1 114
Volumes sent	6 342	6 794	10 210	13 719	1 504	652	6 027	403	45 651
1914									
Applications filed	126	152	548	309	148	2	92	11	1 388
Volumes sent	7 709	9 410	17 709	12 571	1 461	171	5 665	1 057	55 753
1915									
Applications filed	130	182	732	291	127	11	128	11	1 612
Volumes sent	6 918	10 590	22 427	11 478	1 242	813	8 409	733	62 610
1916 (Oct.–June)*b*									
Applications filed	106	105	603	124	105	7	103	2	1 155
Volumes sent	6 527	6 720	17 807	4 220	1 060	587	6 305	50	43 276
1917									
Applications filed	109	115	720	308	121	11	117	1	1 502
Volumes sent	6 234	8 158	22 921	11 565	1 284	1 047	7 026	25	58 260

a Records from October 1, 1910 to March 28, 1911 destroyed when the State Library burned.
b Report covers only nine months, owing to change in date of expiration of state fiscal year.

Loans, January 1892–June 30, 1917

YEAR	APPLICATIONS FILLED	VOLUMES SENT	YEAR	APPLICATIONS FILLED	VOLUMES SENT
1891–92	*a*	417	1905–06	660	34 528
1892–93	.....	3 429	1906–07	779	40 377
1893–94	.....	9 733	1907–08	742	36 769
1894–95	.....	13 946	1908–09	852	45 511
1895–96	.....	21 583	1909–10	819	45 142
1896–97	.....	25 398	1910–11 (April–September) *b*	207	10 223
1897–98	.....	32 654	1911–12	794	31 302
1898–99	.....	32 371	1912–13	1 114	45 651
1899–1900	397	35 624	1913–14	1 388	55 753
1900–01	443	33 654	1914–15	1 612	62 610
1901–02	530	33 572	1915–16 (October–June) *c*	1 155	43 276
1902–03	517	32 431	1916–17	1 502	58 260
1903–04	575	34 931			
1904–05	644	35 944			

a No accurate records available until 1899–1900.
b Records from October 1, 1910 to March 28, 1911 destroyed when the State Library burned.
c Report covers only nine months, owing to change in date of expiration of state fiscal year.

The State Education Building; the main stairway to the second floor

SCHOOL LIBRARIES DIVISION

PREPARED BY SHERMAN WILLIAMS, CHIEF OF THE DIVISION

Each year added interest in school libraries is shown by superintendents, principals, teachers and pupils. More and better books are read, more certificates for books read are issued to children and more correspondence is initiated by teachers and school officers. Encouraging as these signs are, they are not, however, nearly so impressive as the magnitude and importance of the work yet to be done.

Reports from school officers show that in the year ending June 30, 1917, 15,798,908 volumes were taken from the school libraries, but the record is much better than that as shown by the following facts in relation to reports on the amount of reading done:

District superintendents: 13 made no report and 4 made incomplete reports

Village superintendents: 10 made no report and 5 made incomplete reports

City superintendents: 7 made no report and 13 made incomplete reports

Had all the superintendents made complete reports, probably a circulation of more than 18,000,000 volumes would have been shown. It would seem reasonable (but has not as yet been deemed well) to decline to allot money to districts failing to report.

The Education Department has asked for an appropriation for the employment of a school library inspector. Such a person if wisely chosen would at least double the efficiency of the school libraries, and the cost would be very small.

The new township school law will make possible, without increased cost, the more effective use of rural school libraries, and it is greatly to be hoped that the law will not be repealed.

Training for school librarians. The Department plans to issue library certificates to such school librarians as have had suitable training and to recognize no others. Of course more in the way of preparation can be demanded of a librarian in a large city high school than of one in a small village, but certificates issued to those with limited preparation will be good only in small village schools.

It is thought that the necessity of having some library training

will result in greatly increasing the number who attend the summer institute for high school librarians and the summer session of the State Library School. It is certainly high time that a decided step forward be taken in this matter.

Relations between school and public libraries. There has been much discussion as to the relations that exist, or should exist, between school libraries and public libraries, and these discussions seem to have been carried on without very much knowledge of the conditions that really exist.

The following statistics are well worth serious consideration:

Secondary public schools in the State	749
Those located in cities or villages in which there is no public library	201
Public libraries in the State	551
Branch libraries	105
Public libraries which are open every day and have paid librarians only	197
Libraries not open every day but which have paid librarians	117
Libraries not open every day and which pay their librarians $25 a year or less	32
Libraries not open every day and which do not pay their librarians any salary at all	70

There seems to be considerable confusion of thought as to the province of the two classes of libraries. Many apparently think that both are undertaking, or should undertake, practically the same work. There could be no more mistaken idea. The work of the school library is, or ought to be, chiefly a teaching problem. The pupils need to be trained to enjoy reading what is worth while, just as much as they need to be taught arithmetic, grammar and other school subjects. This work can never be successfully undertaken by the public libraries for at least two reasons. (1) The public libraries can not reach all nor anywhere near all the pupils. Replies to a questionnaire sent to principals of secondary schools and to librarians of public libraries indicate that the public libraries do not reach more than half the public school pupils. (2) If the public libraries could bring all the children to them they would be overwhelmed by the numbers. In every way they lack facilities for the teaching work.

It is evident that neither the school library nor the public library can ever hope to be in a condition to do the whole work of training the children to enjoy good reading. Each should supplement the work of the other, and both should work together in the utmost harmony. Unfortunately in some places the two libraries have no more to do with each other than if each alone existed.

Unfortunately, also, there are many villages with no public library, others with a library but no trained librarian, and many more where the public library is small, poorly supported, without trained librarians, and open only a few hours a week. These conditions impose special burdens upon the school, for children taught how to read but not what to read, with tastes not cultivated, are about as likely to read what is worthless as what is worth while.

To find out as far as practicable what the conditions really were, a questionnaire was sent to all the public libraries of the State, and a similar one to each of the high school principals, that we might have the ideas of both the school people and the library people.

The questionnaire sent to the librarians of the public libraries May 17, 1917, read as follows:

Close and cordial relations should exist between the public libraries of the State and the school libraries. This division would like to know what the conditions really are, and would be glad if you would report to us at your earliest convenience. We are not now concerned with your relations to individual pupils, but with your relations to schools as such. If you will kindly answer the following questions you will enable us to secure much needed information. If we can have this before June 10th, it will be especially helpful.

1 Do you lend books to the schools in your vicinity; that is, to the schools as institutions, distinct from the individual pupils?
2 If you do, to what extent and under what conditions?
3 Do you in any way aid the teachers in their use of the school library? If so, in what way and to what extent?
4 Do you ever visit the schools in your place or vicinity and talk to the children about their reading, and their use of the school library and the public library?
5 Do the principals or teachers ever ask you to do this? If so, to what extent?
6 Do you ever invite the pupils to come to your library so that you may talk to them about the use of the public library? If so, about how many come?
7 About what proportion of the pupils in the public schools draw books from your library regularly?
8 State what you think it is feasible for your library to do to make the use of the school library of greater value.

Only 136 of the 551 libraries in the State reported, and many of those answered only a part of the questions. A summary of replies with some comments will be of interest.

Question 1 There were 63 affirmative answers, 73 negative; that is, rather more than half the libraries that reported do not concern themselves with the schools to any considerable extent. This seems extremely unfortunate.

Question 2 There was naturally a variety of replies to this question. Some said that their supply of books was not sufficient to enable them to attempt this work. Some lent books to schools with no time limit. Others lent grade libraries. Some lent to teachers only. Others lent books to schools on request. Some others lent only under special conditions. Evidently no general plan has been worked out and accepted.

Question 3 There were 76 who reported doing nothing; 47 help in one way or another. Among the statements made are the following: "Can not undertake additional responsibility"; "Aid in selecting books for purchase"; "Prepare special lists on history and other subjects."

Question 4 There were 97 who reported doing nothing; 31 attempt to help. Those who have done nothing say: "Such work would create such a demand for children's books that it could not be met"; "Have never been invited"; "Such work would not be appreciated"; "It is the business of the teachers to do such work"; "Would be glad to do such work if invited."

Question 5 From 106 libraries come reports that they have never been invited by the principals or teachers to speak to the children on library matters, which indicates an astonishing lack of interest in library work on the teachers' part. May this condition not be due to the fact that until recently little attention to training children to enjoy good reading has been given in most of our normal schools and training classes? Only 20 libraries report ever having been invited to speak to the school children.

Question 6 There were 84 librarians who reported never having invited the pupils in school to come to their libraries that they might talk to them about the use of the public library; 47 have given such invitations with varying results.

Question 7 The following facts came out in response to this question:

25 per cent or fewer	18
25–50 per cent	37
50–75 per cent	24
75–90 per cent	7
Unable to give facts	20
Indefinite replies	13

Question 8 The following statements were made in reply to this question: "Our library needs strengthening before we can do much for the school library"; "The school library has more money,

more books, and in most ways is better provided than we"; "Would like to help but have not enough books"; "Would be glad to aid in classifying, cataloging and arranging if we had help enough, but that is impossible under present conditions"; "Advise as to purchase"; "Cooperation with principals and teachers"; "Should visit schools more"; "Should be glad to have classes visit us, and glad to confer with teachers"; "More cooperation between teachers and librarians"; "A short course on the use of books given by a trained librarian to each of the teachers training classes, and also to high school pupils"; "Cooperate in the purchase of books, and instruct teachers in the care of the school library"; "Give talks to teachers and pupils."

The questions sent to high school principals were:

1 About what proportion of your pupils regularly draw books from the public library?
2 Has the librarian of the public library in your place shown any interest in your school library? If so, how?
3 Have you ever asked her assistance?
4 Does the librarian of the public library ever meet your pupils either at school or at the public library, and discuss library matters with them? If either has been done, to what extent have the pupils responded? Have you ever invited the librarian to do either?
5 Have you a satisfactory high school librarian?
6 State what you think it is feasible for you, your school authorities, or the librarian of the public library to do to make the library work in your school of greater value.

The answers to the questions are as follows:

Question 1 Answers to this question show that many principals have very little interest in their pupils' reading. Only 466 of the 749 principals made any report, a little more than 62 per cent. Perhaps it is not unreasonable to suppose that the others did not report because they could not make a creditable showing.

1–25 per cent	46
25–50 per cent	77
50–92⅙ per cent	75
Had no knowledge	14
Indefinite replies	20

It will be noted that nearly half the reporting principals failed to reply to this question. This is largely accounted for by the fact that many secondary schools are in places where there is no public library at all.

Question 2 There were 141 affirmative answers, 81 negative.

The following are comments made: "There is no trained librarian in the public library"; "The library is managed by volunteers"; "The library is kept open only a very small part of the time."

It seems to be the opinion of a majority of the principals of the public secondary schools that many librarians of the public libraries have little or no interest in the public school pupils or the school libraries. It could hardly be expected that volunteer librarians or those receiving a salary of $25 a year or less would be disposed to take upon themselves any extra burdens. There are over a hundred such cases. In many libraries the conditions are such that the librarian can not be anything more than a clerk. This remark probably applies to more than half the public libraries of the State; it is no reflection upon the librarian, but shows that the communities can not or at least do not properly support a public library.

Question 3 There were 109 affirmative answers, 99 negative, showing that nearly half the high school principals are making no effort to cooperate with the librarians of the public libraries — a most unfortunate condition.

Question 4 There were 138 negative answers, 60 affirmative — another painful evidence of lack of cooperation.

Question 5 From 8 came reports that there were no high school librarians in their schools, 6 that their librarians were fairly satisfactory, 73 that they were not satisfactory, and 197 that they had satisfactory high school librarians, which may indicate that they were easily satisfied. A few had the grace to say that there was need of having more time given to library work. The fact that so many of the high school principals were satisfied with the library work done is by far the most discouraging feature of the reports from either the principals or the librarians.

Question 6 Among the many replies were the following: "The library should be made a vital part of the school and a trained librarian employed"; "The school librarian should give more time to library work"; "There should be greater facilities for library work"; "The school libraries should be larger and better"; "Teacher-librarians should be required to attend library institutes"; "There should be more hours of library service"; "The library room should be made more easily accessible"; "There is great need of more books in libraries"; "The library should be open every afternoon"; "A school should have one teacher who has had library training"; "Teachers should be required to be familiar with children's books"; "The school authorities should grant more

money for library work"; "There should be better cooperation between school and public libraries."

In the reports quoted many things, on their face, look discouraging, but if one reads between the lines there is much to cheer him. In many places there is excellent work and fine cooperation. Human nature is much the same the world over, and what has been accomplished in many places in the State may be brought about generally when conditions are made favorable. The outlook for satisfactory library work in the near future was never so bright as at present. All that seems necessary is that teachers and librarians should come to know each other better, understand each other's purposes more thoroughly, and aid each other all that they can, as they have a common purpose. So far as known, in every instance where school and public library local representatives have come together satisfactory results have been secured. It is hoped that every one interested in the educational work of the State will aid in the work of cooperation to his utmost ability. The town school boards are generally manifesting much interest in the matter.

PUBLICATIONS AND PRINTING

Aside from the usual office forms and stationery, 23 books, bulletins, handbooks and circulars and 1 traveling library list were issued by the four library divisions during the year ending June 30, 1917, as listed below.[1]

STATE LIBRARY

Report of the Director, 1915. 94p. paper.

Also bound in cloth with *List of books for prison libraries, part 1* (Bibliography Bulletin 57), *Best books of 1915* (Bibliography Bulletin 58), *Selected national bibliographies* (Library School Bulletin 38) and *29th annual report of New York State Library School, 1915* (Library School Bulletin 39) to form the *98th annual report on the New York State Library.*

The State Library, library extension and instruction. 27p.

Reprinted from the *11th annual report of the New York State Education Department.*

Handbook for readers; new ed. 26p.

A description of and guide to the collections of the New York State Library in its home in the Education Building.

Best books of 1915. 65p. (Bibliography Bulletin 58)

This is the usual annotated and classified list of about 250 of the books deemed best worth purchase by the public libraries of the State.

Jewett, Alice L. Official publications of the State of New York relating to its history as colony and state. 62p. (Bibliography Bulletin 59)

Submitted for graduation, New York State Library School, 1914.

Sullivan, James. Bibliography concerning vocations. 17p. (Bibliography Bulletin 60)

Prepared primarily for the use of college students.

Hannan, William E. Property exempt from taxation in the 48 States. 239p. (Legislation Bulletin 42)

Massachusetts Commission on the Cost of Living. 1st report. 7p.

Printed for the New York Legislature by the New York State Library, with the permission of the Massachusetts Commission on the Cost of Living.

Suggestive program for child labor day. 12p.

Published by the reference section, New York State Library.

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[1] For convenience in reference the different numbers of the several series of bulletins (Bibliography, Legislation, Library School) are bound consecutively as supplements to the annual report of the Director of the State Library, the annuals issued in the various series in each year being bound with the annual report of the corresponding year, that is, *Best books for 1916* and the Library School report for 1916 are bound with the Director's report for 1916, though issued in 1917. For this reason the bulletins supplementing the report do not correspond to those issued during the year as here listed.

LIBRARY SCHOOL

30th annual report of New York State Library School, 1916. 31p. (Library School Bulletin 40)

Circular of information, 1916–17. 35p.

Circular of information, 1917–18. 32p.

Library handwriting. 11p.

A guide for the use of students in the New York State Library School.

26th annual visit, Tuesday, April 3–Wednesday, April 11, 1917.

EDUCATIONAL EXTENSION DIVISION

Walter, Frank K. A rising or a setting sun? 4p.

Presidential address at the meeting of the New York Library Association at Richfield Springs, Sept. 11, 1916. Reprinted from New York Libraries, November 1916.

Outlines and references for library institutes; series for 1917. 10p.

Reprinted from New York Libraries, May 1917.

New York Libraries, v. 5, no. 4–7.

A 32-page quarterly bulletin published in the interest of the libraries of the State and sent free to them and to all members of library boards.

Free libraries. 16p. (Handbook 8, part f)

Public library allotments: law. 12p. (Handbook 8, part g)

Traveling library list, J29.

SCHOOL LIBRARIES DIVISION

School library statistics, 1915–16. 4p.

Tabulation compiled from library reports of district superintendents.

Indexing. During the year 27 separate indexes were made, filling 112 pages when printed, and indexing 2997 pages in the documents to which they were appended.

Respectfully submitted

JAMES I. WYER, JR
Director

APPENDIX 1

Financial summary

Balances, appropriations and expenditures, July 1, 1916–June 30, 1917

Including State Library, Library School and Educational Extension and School Libraries Divisions

ACCOUNTS	BALANCES JUNE 30, 1916	ANNUAL APPROPRIATIONS AVAILABLE JULY 1, 1916	TOTAL FUNDS AVAILABLE JULY 1, 1916	EXPENDITURES, 1917	BALANCES JUNE 30, 1917	
					LAPSED TO TREASURY	AVAILABLE
Salaries	.....	$108 860 ..	$108 860 ..	$106 642 03	$2 217 97	.....
Temporary services (Library School lecturers)	.....	500 ..	500 ..	480 ..	.....	$20 ..
Books, serials and binding						
General library	$7 611 76	28 500 ..	36 111 76	30 347 84	4 60	5 759 32
Medical library	957 21	.....	957 21	954 86	2 35	.....
Law library	323 33	.....	323 33	302 08	21 25	.....
Technology library	991 96	.....	991 96	991 81	15	.....
Library for the blind	1 707 10	.....	1 707 10	1 706 64	46	.....
Traveling libraries	4 076 46	6 000 ..	10 076 46	8 541 87	2 91	1 531 68
[1]Grants to free public libraries	2 220 46	40 000 ..	42 220 46	39 925 58	.....	2 294 88
Grants to school libraries	.....	63 328 08	63 328 08	63 328 08	.....	.....
Total	**$17 888 28**	**$247 188 08**	**$265 076 36**	**$253 220 79**	**$2 249 69**	**$9 605 88**

[1] The figures in this table are based on amounts actually paid out during the fiscal year and therefore differ from those under Expenditures, page 75, which are based on expenditures for *applications made during the same period.*

APPENDIX 2

Statistics, July 1, 1916–June 30, 1917

Arranged according to the recommendation of the A. L. A. Committee on Library Administration

Annual report for year ending June 30, 1917

Name of library: New York State Library

The term, "New York State Library," as here used, includes the work of the Library School and the Educational Extension Division, although they have separate administrative organizations.

Name of librarian: James I. Wyer, Jr

Terms of use: free for limited lending; free for reference

Open 310 days; for lending and reading 81 hours a week, except in July and August when it is open 57 hours a week

Total number of staff *a*104; namely, 82 in State Library, 5 in Library School and 17 in Educational Extension Division

Increase

Volumes at beginning of year (July 1, 1916) ?425,768

Volumes added during year by purchase, 16,158

Volumes added during year by gift and exchange, 8166

Volumes lost or withdrawn during year, 550

Total volumes at end of year (June 30, 1917) *b*?449,542

Total pamphlets at end of year, ?150,000

Use

Total volumes lent for home use in general library, 54,570 (including 12,488 books for the blind)

In the Educational Extension Division 58,260 volumes were sent out in 1502 traveling libraries. No record is kept of the circulation of individual books in the various centers.

Photographic reproductions supplied, 2883

Exhibitions held, *no record*

Publications printed, 24

Registration

Total registered borrowers, *c*3488 in general library (including 722 in library for the blind.)

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a These figures do not include 11 employees in the Library bindery, 2 persons who assisted temporarily during the year, nor the orderlies, elevator men, cleaners, porters etc. who are in the Administration Division of the Education Department.

b These figures include 354,638 bound volumes in the State Library, 6396 in the library for the blind, and 88,508 in the traveling libraries.

c Includes only general loan desk and library for the blind.

Periodicals (including newspapers, and transactions of societies) currently received, 5538

Other serials, 16,077

Finance

RECEIPTS FROM		PAYMENTS FOR	
Unexpended balance...	$17 888 28	Books, serials and binding	$42 845 10
Grants from State....	177 740 ..	Salaries (library service)	101 037 03
Total	*a*$195 628 28	Salaries (janitorial service) heat, light and other maintenance	*b*
		Grants to free public libraries	39 925 58
		Total	$183 807 71
		Unexpended balance...	11 820 57
		Grand total	$195 628 28

a The total income for 1917 for the State Library, Library School and Educational Extension Division was $195,628.28 divided as follows: salaries $103,240 (State Library $79,400, Library School $6400, Educational Extension $16,940, temporary services, namely, Library School lecturers $500); books, serials and binding $50,167.82 (State Library $40,091.36, consisting of annual appropriation $28,500, and unexpended balance from previous year $11,591.36; Educational Extension $10,076.46, consisting of annual appropriation $6000, and balance from previous year $4076.46); grants to free public libraries $42,220.46, consisting of annual appropriation $40,000, and balance from previous year $2220.46.

b Paid from general fund of Education Department.

INDEX

Additions, 6; volumes, 16; medical library, 36
Albany Institute catalog, 26
American local history and genealogy, 26
Annuals, 20; number, 7
Appropriations, 7, 17
Archives, 31

Best books list, 53
Bibliographies, card, 23
Binding, 21
Blind, library for, 55–59; circulation, 7, 56; number of volumes, 6, 16
Book buying, 15
Book selection section, 53–55
Books, serials and binding, expenditures, 7
Buildings, library, 72

Camp libraries, 10–11
Capes, W. P., letter of appreciation from, 14
Card bibliographies, 23
Cards, printed, 22
Catalog, duplicate, 22; public, 22; serial, 22; universal, 23
Catalog cards, printed, 22
Catalog section, 21–24
Children's books, exhibit of, 53
Church records, 31–35
Circulation, 7; free circulating libraries, 66–71; library for the blind, 7, 56; medical library, 36; traveling libraries, 7, 78
Classification, 21
Concilium Bibliographicum cards, 24

Dana, John Cotton, testimonial from, 12
Debate collection, 27
Director, made chairman of war service committee of A. L. A., 9
Documents, 20, 45–46
Duplicates, 20; law library, 50

Educational Extension Division, 62–80; publications, 89
Employees, 7, 8
Exchange mailing list, institutions on, 7
Exchanges, 20
Exhibit of children's books, 53
Expenditures, 7, 17

Financial summary, 90
Free circulating libraries, books and circulation, 66–71
Frisbee genealogy, 19

Genealogy, 26
Gifts, law library, 51; library for the blind, 56; number, 6; summary, 18
Government documents, 45–46
Grants to free public libraries, 7; to school libraries, 7
Growth of the library, 15

High school librarians, institute for, 61

Indexing, 89
Inventory, 24

Law library, 47–52
Legislative reference section, 38–46
Libraries, public, 62–80
Library meetings, 9
Library school, 60–61; number of students, 7; publications, 89

Manuscripts section, 31–35
Medical library, 36–38

Newspapers, 25

Order section, 15

Pamphlets, 6; filing, 24; gifts, 18
Periodical room, 28
Photostat, 35

Printed cards, 22
Printing, 88–89
Public catalog, 22
Public libraries in New York State, 8, 62–80
Publications, 88–89; distribution, 20
Purchases, 17; notable, 18

Reference section, 26–30
Reich, Jacques, etchings, 19

St Paul's Lutheran Church, Red Hook, letter of appreciation from pastor, 14
Salaries, 7, 8
School librarians, training for, 81
School Libraries Division, 81–87; publications, 89
Serial catalog, 22
Serials, 7, 20; library for the blind, 56
Session laws, editing, 50
Shelf section, 24–26
Shelflists, 23
Soldiers, books for, 10–11
Spencer, Charles Worthen, testimonial from, 13
Staff, 7, 8
State publications sent out on exchange account, 7, 20
Statistical summary, 6–8
Statistics, 91–92

Technology, 28–30
Testimonials, 11–14
Townsend, Frederick, letter of appreciation from, 13
Traveling libraries, 7, 77; circulation, 7; number of volumes, 6, 16

Universal catalog, 23

Volumes, accessioned during the year, 16; additions, 6; bound, 7; gifts, 6, 18; library for the blind, 16; lost or withdrawn, 6; number, 15, 16; total number, 6; traveling libraries, 16

Walter, Frank K., New York State Library School, 60–61
War collection, 52
War service of State Library, 9–11; Library school, 61
Watson, William R., Educational Extension Division, 62–80
Williams, Sherman, School Libraries Division, 81–87

University of the State of New York Bulletin

Entered as second-class matter August 2, 1913, at the Post Office at Albany, N. Y., under the act of August 24, 1912

Published fortnightly

No. 664 ALBANY, N. Y. JUNE 1, 1918

New York State Library

Bibliography Bulletin 62

BEST BOOKS OF 1917

SELECTED FOR A SMALL PUBLIC LIBRARY

	PAGE
Prefatory note	5
Reference books	14
Philosophy, ethics	14
Religion	15
Sociology	17
Education	23
Natural science	23
Useful arts	25
Health	26
Agriculture	26
Domestic economy	28
Fine arts	29
Music	31
Amusements and sports	31
Essays, literary history	32
Drama	34
Anthologies and poetry	35
Humor	36
Description and travel	36
History	41
Biography	50
Fiction	53
Children's books	57
Fairy and folk tales	60
Biography for children	62
Children's stories	62
Table books	64
Index	67

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BEST BOOKS OF 1917

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PREFATORY NOTE

THE LIBRARY AND THE WAR[1]

"The war compels every man and every institution to make a new survey of duty and a new estimate of values.

Millions of men are now declaring by their supreme sacrifice that nothing is of real importance at this time except as it helps or hinders in the winning of the war. They are counting personal success, business, professional or financial interest, home and family ties, all that make up their accustomed world, as nothing compared with the issues of the crisis which we are now facing. If these men are right, the slogan, "Business as usual" is little short of a profanation. Ordinary functions must yield to the extraordinary demands of the times and all loyal individuals and institutions must be ready to be used in the way that will best promote the cause for which these men are making the supreme sacrifice.

The library, recognized even by our enemies as one of the finest fruits of our civilization, must of course assume this attitude and in all its activities be guided by the spirit which is at work in these men.

But there are many difficulties to be met in applying this principle. Habits and practices have become established, ideas as to the

[1] Statement prepared for the use of local library institutes in New York State, May and June, 1918, by Asa Wynkoop, head, public libraries section.

proper function of the library based on peace-time conditions have become accepted almost as axioms, and innovations which do not harmonize with these ideas are resisted as alien and improper. When money or library facilities and paid library service, which heretofore have been used solely for recognized library activities, are diverted to the specific ends of furnishing money or materials for the war, there are sure to be those who condemn or criticize the library authorities as going outside their proper function; and many librarians are excluding all such specific war service from their program either because they accept this theory as to their proper work or are afraid of such criticism. It is all a part of the "business as usual" fallacy, the unwillingness or inability of people to see that nothing in our whole life can be as usual when the issues that make life itself of value are at stake. To say regarding any war activity by which it can bring needed help to the Nation's cause at this time, "it is a good work, a worthy activity, but it does not properly belong to the library," is as sensible and logical as to say of the mechanic, the farmer, the professional man, the college student when the call comes to these to take up arms for their country, "such service is worthy, it is necessary for the country's honor and safety, but it is not the natural function of these men; leave these to follow their natural vocations and leave the waging of war to those whose normal calling is warfare." The question now is not, What is my normal function or the normal function of any institution to which I belong? but, What can I or this institution do to help win the war? Under certain vicissitudes which are at least conceivable in the light of what has happened elsewhere, our libraries may be used for purposes far more alien to their normal functions than any that have yet been proposed. They may be used for hospitals, for barracks, for barricades or may be wiped out altogether. In the face of such possibilities, it is simply childish to dogmatize about "normal functions" or to make such functions a test as to what libraries ought to do now. The only way to insure the restoration and continuance of normal functions is so to use the libraries and all our other civic institutions that they shall help to prevent the calamity of defeat. Thus the question as to what the library shall do in war time is to be discussed with little regard to peace-time theories, and with supreme regard to their peculiar possibilities for war service.

But as with every person, so with every institution, most effective service usually lies along the lines of one's natural and cultivated

powers and functions. Thus for the average library, the presumption is that it can do most for the country by doing the things that it is naturally fitted to do, provided these things are vital to the Nation's cause. And it needs no argument to show that many activities exactly in the line of the library's normal functions are now of supreme importance to the successful conduct of the war.

It may be accepted as an axiom that success in winning the war depends ultimately on the mind and will of the people and there are few if any public agencies better fitted to strengthen and prepare the public mind and will for the task before us than the public library. What men will do and give for their country and for the cause in which it is engaged depends first of all on how they think and feel regarding their country and its cause; and properly directed thinking and feeling, in this as in other matters, are the results of intelligent, well-directed reading more than of anything else. The library has been established to provide and to promote such reading, that is its main function, and the proper exercise of just this function is needed now as never before in all its history. Conditions may demand many other things in the course of the war, but under present conditions the library's main duty is to fulfil what has been defined as its normal function, "bringing the right book to the right person at the right time." By book, of course, we mean the printed word, in whatever form it may happen to appear — bound volumes, pamphlets, leaflets, newspapers, bulletins or posters. People are now in need of this material more than ever; it is absolutely essential to the proper mobilization of their war strength; and they need it precisely to serve the same ends as the library has so often been quoted as serving in peace time, for *information, inspiration and amusement.*

But kinds and proportions of books to be provided and circulated must be materially and radically affected by the war. Among the new factors compelling consideration are the following:

1 Library funds. The war is a positive factor in the budget of every library, acting either directly to lessen the funds available, or indirectly to lessen the purchasing power of such funds, or in both ways. Libraries depending on gifts or entertainments usually suffer most because of the absorption of benevolent activities in other causes, but tax-supported libraries are also crippled in some cases by decreased appropriations and even endowed libraries are affected by financial changes in the corporations from which they receive their income or by war taxes on the income of those cor-

porations. Much more serious, however, than the actual or threatened reduction in library income is the great decrease in the purchasing power of that income. Books cost more, heat and light cost more, postage and transportation cost more, service costs more and even such items as insurance of books, building and furniture have advanced in cost. In view of the fact that most of these items of expense have got to be met if the library is to be kept going, the reduction usually falls on the item of book purchase. All things considered, this is the item which can usually be cut with least loss to the library, though it unquestionably means a real loss and must not be allowed to continue very long if the library is to hold its own in the community.

How shall the library meet this cut in its book funds and still render its proper service to its community?

a By greater economy in buying. Money can be saved in most libraries by a systematic study of catalogs of dealers in second-hand books and remainders; also by a system of mutual exchange and purchase established between neighboring libraries by which duplicates or other books which have served their purpose in one library may be transferred to the shelves of others.

b By cutting out nonessentials, books which are desirable perhaps but which can not be regarded as of first importance in present conditions. Nearly every tentative book list will be found to contain items which will be recognized as belonging to this class when rigidly put to the test.

c By cooperative buying by groups of libraries. This is a practice that has often been set forth and urged and one that is perfectly feasible and would greatly increase the book resources of libraries, but which has generally failed to receive attention or adoption because of simple inertia or indifference. War-time necessities may serve a good purpose by removing this inertia and by forcing a cooperation too long neglected. What, for example, could be more simple or sensible for half a dozen neighboring libraries, each lacking funds to buy, say, 100 important books which all would admit to be desirable, than to pool the funds needed for this purchase, own the books in common, divide these books up into six groups and pass them on from library to library till each had had the use of the entire list? How easy it would be at the end of each year to settle the final ownership of each book by an auction, the proceeds to go into a common fund for the next year's purchase!

d By greatly extending the practice of borrowing books from neighboring libraries, from large city libraries, from the State Library and the state traveling libraries.

e By taking better advantage of the opportunities now offered as never before, for obtaining free of cost the best and most timely literature relating to the most vital questions of the day, in publications of patriotic and philanthropic organizations or in the form of state and United States government documents, bulletins and monographs. A large part of the reading which it is now the business of the library to provide can be secured without cost. It is peculiarly the duty of the librarian now to keep record of all such publications and to see that all that are of interest or value to his community are on the library shelves.

f By reducing the customary supply of new fiction. Taken as a whole, the libraries have unquestionably given too large a proportion of their book funds and their service to providing and circulating current fiction. Now is the time to correct this. There are those who boldly advocate the policy of buying "no new fiction during the war." We see no sound wisdom in going to any such extreme. Some new fiction may be of great value in bringing vital facts and ideas relating to the war vividly to mind, some may greatly contribute to the morale of the people and some may be of great value merely in providing the relaxation needed for true mental balance. But lists of new books for purchase made up chiefly of new fiction are certainly not now in order.

2 The war affects greatly the *kinds of books* needed and the *kinds of books* suitable for public library use.

It has long been the boast of the library that it was the one institution that was entirely impartial in its presentation of both sides of every question and, for the most part, it has lived up to this boast. This peculiar virtue of the library and the importance of this virtue in giving the library its present standing among all classes of people was the theme of a notable address given less than two years ago by the president of the American Library Association at the annual meeting of that association and accepted at that time with unquestioned approval. But the war now compels a complete change in this attitude of impartiality and neutrality. The debate regarding the issues between America and her present enemies came to an end the moment war was declared. Henceforth the issue was closed; and any further exercise of mind involving the arresting of

energy, of will or purpose from the one end of prosecuting the war, has meant just so much profit to the enemy. When the neutrality of the Nation ceased, the neutrality of every loyal library ceased. If there are good things in the cause of Germany, the time to consider and publish them is not now when the evil things in that empire have appropriated the good and are using them for their own ends.

In this State we have something more than an argument or a theory to guide us in this matter. We have the words of a state bill, recently passed, applying specifically to textbooks, but whose principle is just as applicable to books for public libraries, providing that books "containing matter seditious . . . or favorable to the cause of any country with which the United States is now at war" shall be excluded from the schools.

In war there are many forms of liberty and privilege which we must give up temporarily in order not to lose these permanently by defeat.

3 But the matter of excluding improper books is for most libraries an incidental and secondary matter. The thing of first importance is to give to readers in the largest quantity possible the right kind of books, and this calls for a special concentration of thought, effort and expenditure. Old rules of proportion must now give way, and every book that will directly contribute toward the will or ability of the people to carry on the war to a success must be secured, no matter how much other sections of the library may suffer. This means that the main emphasis in the purchase and distribution of books must now be placed on the following classes of literature:

a Books which give a fuller knowledge and a clearer vision as to the fundamental issues involved in the war. No community can take its proper part in its contribution to the success of the war without the aid of such books. The library must buy them even if it has to make a campaign for the funds to secure them.

b Books which help to make us partakers, in thought, sympathy and understanding, with the men who are doing the actual fighting and suffering for us. Such sympathy and understanding are our duty and in a high sense our privilege. They are necessary for the proper support of the war. The nearer we keep to the soldiers in our hearts and thoughts, the better those soldiers will be. A fine selection of books designed to give us this intimate knowledge of trench and camp life and pictures of the actual struggle is now available and library funds should be expended freely for their purchase.

c Books of genuine inspiration and uplift, which call out spontaneously the unselfish and heroic elements of our nature. Some of the books called out by the present war have this quality in a high degree, and these of course should be secured; but from the earliest dawn of literature master spirits of the human race have been enriching the world with books of this kind, in the form of poetry, drama, history, biography and essay. Most libraries already have a good supply of this literature scattered on their shelves. It has such a peculiar timeliness now and meets such a general need that many people will read it with an interest and freshness of response that will surprise them. Bring together from their separate shelves a collection of these great books, give them a special and conspicuous shelf and notice and do what you can to send them on their true mission.

d Books which teach by specific directions how people are to do their individual part in helping to win the war. In this class belong such books as deal with the food problem, the necessity for thrift and saving, the liberation of labor from unnecessary occupations, the cultivation of personal efficiency, etc., and books which give in simple detail the steps and methods by which these ends are to be attained.

e Books which deal with the arts, mechanics and the machinery of war and help directly toward the training of men and officers for military service. The number and grade of such books will depend of course on the location and clientèle of the library, but every library will need some books which will teach the youth coming of age some of the arts of military service.

f Reference facilities and materials, provided with a special view to meeting the numerous questions and problems arising out of war conditions and daily happenings. The library's standing in the community and its ability to serve the public in other ways will depend largely on the way it meets these questions.

g Pictures, which stimulate the use of books, supplement and vivify the information given in them. The United States Government has provided a special division to supply the public with authentic pictures of the war, as a part of the work of its Committee on Public Information, and every public library should make itself an agency for bringing to its public, the information conveyed by these pictures.

But great and important as is the service which the library can give to the Nation's cause at this time along the lines of its normal function as an agency for bringing "the right book to the right

person at the right time," no library which has attained its proper position of influence or leadership in its community or which has become in any way a center of community life, can be satisfied with its war service until it has put all its influence, facilities and prestige to the furtherance of every form of war activity for which it is fitted.

Upon local conditions, the part that other organizations or institutions are taking, the degree to which the library has attained its true place of power and influence, will largely depend the kind and degree of responsibility for each library, but there is no library worthy of public money or state recognition which has not peculiar opportunities and therefore a peculiar responsibility for service along the following lines of national endeavor.

In presenting these special lines of work, each lying somewhat outside the library's regular routine, it can not be urged too strongly that the librarian make a direct and urgent appeal for necessary help from patriotic organizations or individuals or from women who have officially registered for war service. Librarians are generally reporting that they have not the time or strength for even a fraction of the patriotic work which might be accomplished at the library. But there are in every community numerous earnest and devoted women who are eager for some effective and appropriate war service who will count it a privilege to give their time and strength in helping the library in its special war activities, if they are only informed as to the significance of these activities and invited to cooperate. When properly sought and appealed to, volunteers for this work can be obtained as freely and readily as for other kinds of war work. No library has a right to excuse itself from its full measure of possible service to the Nation at this time on the ground of lack of help, until it has called for and utilized all the help that is freely available in the community for this end."

Best Books includes 250 titles chosen from the publications of the preceding year. One hundred of these books are starred as suggestions for first purchase. They are the books which will probably receive the widest reading or will be the most generally useful, but the selection in each case will vary and must be made to fit the needs of the community.

Each entry in the list gives author, title, publisher, price, series (if any), classification number, Library of Congress order number, references to the best available reviews and a descriptive or critical

note. When several good books on the same or closely related subjects have appeared, one is chosen to head the group, and the others are described in appended notes which attempt so to characterize each of the books that the librarian may select the one best adapted to her need.

Much less attention than in former years has been paid to making the list a balanced one in the various subjects. The output of books of history is larger than ever before and these books naturally are making such a wide appeal that an unprecedented number of them has been included. Fiction has declined on the whole, both in literary quality and in popularity, so fewer novels and stories have been selected than in past years.

Some of the most notable books of the year are the most expensive. As most small libraries should have some of them, they have been listed in order that the librarian may interest some generous, public-spirited person in presenting them to the library, or in the hope that the library itself may be able to buy them when they appear more cheaply on remainder or second-hand lists.

This list for 1917 has been prepared under the direction of Miss Mary Eastwood.

June 27, 1918

J. I. Wyer, Jr

REFERENCE BOOKS

028.5 **Powell, *Mrs* S. H. H.** The children's library.
Wilson $1.75

17-13388 Some well-considered conclusions concerning the place of reading in elementary education, present library methods and conditions in their relation to children's education, and the need for further unification in the work of the public library and the public school. Addressed to those interested in children whether teachers, librarians, or parents. Partly annotated bibliography of 116 pages. Index.

17-26973 *Library work with children* (Classics of American librarianship, Wilson $1.50) edited by A. F. Hazeltine, contains an interesting collection of 43 papers and addresses, by librarians of note, on various phases of work with children. Discusses history, administration, reference work, discipline, story-telling, reading clubs, home libraries, and other topics. Index.

Hazeltine, Lit. Digest, 55:52, Dec. 8, '17; Nation, 106:300.
Powell, Am. Jour. Sociol. 23:276; N. Y. Times, 22:338, Sept. 9, '17; School R. 25:533.

PHILOSOPHY, ETHICS

See also Children's books, p. 57

174 **Moore, H. H.** The youth and the nation.
Macmillan $1.25

17-19844 Stirring appeal to young men to fight the modern social evils of disease, delinquency, bad industrial conditions, etc. Five chapters on "Defenders of the nation" give over thirty short biographies of prominent men who have been active workers for the public good. Definite, straight to the point. Fourteen halftone photographs, bibliography.

Boston Transcript, Dec. 12, '17:10; Springfield Repub. Oct. 3, '17:6.

191.9 **Flournoy, Théodore.** Philosophy of William James; auth. tr. by E. B. Holt and William James, Jr.
Holt $1.30

17-6639 Fine translation of a famous French study, ranking as one of the very best expositions of James's teaching. Author an eminent Swiss psychologist.

Nation, 104:462; N. Y. Times, 22:141, Apr. 15, '17.

193.9 **Figgis, J. N.** The will to freedom. (Bross lectures, Lake Forest College, 1915) Scribner $1.25

17-15172 Delightfully written study of Nietzsche and his theories in relation to or in contrast with Christian ideals. Author, aware both of the charm and danger of Nietzsche's philosophy, indicates from a liberal Christian point of view how German thought, as illustrated in the present war, is a development of Nietzschean ideals. *Cleveland Open Shelf.*

Bib. World, n. s. 50:254; Nation, 105:323; Spec. 119:270, Sept. 15, '17; Times (Lond.), Aug. 16, '17:388.

RELIGION

230 **Rauschenbusch, Walter.** A theology for the social gospel. Macmillan $1.50

17-31096 Suggests the modifications which modern thought on social questions may be expected to bring about in theological doctrines. Radical at times, permeated by a keen sense of humor and a zeal for human betterment.

17-3741 *Fundamental questions* (Macmillan $1.50) by H. C. King, discusses with great moral earnestness the problems of suffering and sin, prayer, liberty, Christian unity, Christianity as a world religion, etc.

Aims to answer difficulties, in not too technical fashion, and to confirm and clarify Christian faith. *Preface.*

King, Bib. World, n. s. 50:255; Springfield Repub. Apr. 4, '17:8.
Rauschenbusch, Springfield Repub. Jan. 15, '18:8.

232 **Glover, T. R.** The Jesus of history. Doran $1

17-9479 Fresh interpretation marked also by clearness, force and vivid illustration, of the life and teaching of Jesus, in chapters entitled, The study of the Gospels, Childhood and youth, Jesus's teaching upon God, upon sin, etc. From the viewpoint of modern scholarship and everywhere emphasizing Jesus as the center of human life.

17-17183 *Jesus: for the men of today* (Doran $1) by G. H. Gilbert, is a reverent, poetic, brief retelling of the life of Jesus against the colorful background of Palestine. By a modern scholar who believes that "nothing that mars the character of Jesus or lessens his power has yet come forth."

Gilbert, Bib. World, n. s. 50:315.
Glover, Bib. World, n. s. 50:254; Spec. 119:143, Aug. 11, '17; Times (Lond.) Feb. 15, '17:80.

241 ***Fosdick, H. E.** Challenge of the present crisis. Ass'n Press 50c

17-28192 Thoughtful, constructive talk on the theme, "In what mood shall a Christian, or for that matter an idealist of any kind, face the catastrophe?"

17-31542 In *Militant America and Jesus Christ* by A. M. Rihbany (Houghton 65c **232**), the Syrian minister of a Boston church sets forth briefly but vigorously his belief that America in taking up arms against German aggression is supported and justified by the teachings of Jesus. *Pittsburg Monthly Bulletin* (adapted).

Fosdick, Times (Lond.), Jan. 17, '18:32.
Rihbany, Bost. Transcript, Dec. 22, '17:6; Cath. World, 106:687.

241 **Kent, C. F.** Social teachings of the prophets and Jesus. Scribner $1.50

17-12971 The chief aims are to single out the important social teachings of the Bible, to translate them into clear English and then to classify and present them so that they may be intelligently studied in the light of their historical setting and development. And finally to interpret their underlying principles into modern language and thought. *Preface.* Bibliography.

Am. Jour. Theol. 21:470; Independent, 91:354.

248 **Beard, Frederica,** *comp.* Prayers for use in home, school and Sunday school. Doran 60c

17-24844 Collection of over 150 prayers, useful to teachers, parents and young people. Those intended for little children appeal to their natural love of rhythm and repetition, those for older boys and girls are characterized by a spirit of deep reverence.

Independent, 91:354.

248 **Peabody, F. G.** Religious education of an American citizen. Macmillan $1.25

17-20853 Not a treatise, but loosely connected, inspiring chapters calling attention to the influences which direct and the qualities which mark an American's religious education and to the ways of strengthening religious ideals.

17-27657 W. S. Athearn's *Religious education and American democracy* (Pilgrim Press $1.50 **377**) is in outline form and is concerned with the *organization* of religious instruction in America. Surveys present conditions and problems, makes a critical analysis of various methods already tried or proposed and presents constructive suggestions, advocating a system of church schools. Reference lists of books and magazine articles. Index.

17-24303 *Religious education and democracy* by B. S. Winchester (Abingdon Press $1.50 **377**) is more comprehensive but less critical than Athearn. Part 1 discusses religious education in its relation to democracy, treating history of subject quite fully; part 2 gives in much detail current plans and programs of weekday religious instruction.

Athearn, Elem. School J. 18:475; Nation, 106:555; School R. 26:149.

Peabody, Dial, 63:278.

261 **Gates, H. W.** Recreation and the church. (Principles and methods of religious education.) Univ. of Chicago Press $1

17-15665 Stimulating little study telling how churches should meet recreational needs of community, alone or in cooperation with public authorities. Outlines some typical church programs and stresses importance of intelligent preliminary survey of field. Excellent 15 page bibliography under 16 subjects, illustrations, index.

Survey, 39:327.

268 **Hutton, J. G.** The missionary education of juniors. Missionary Education Movement 60c

17-20855 Inspiring handbook for leaders of children from 9 to 12 years, setting forth the ideals of missionary education, and practical methods by which the wholesome interests of children may be made to contribute to the development of Christian character and a true missionary spirit. Bibliography for children and adults. Charts.

275.1 **Clennell, W. J.** Historical development of religion in China. Dutton $2

17-17530 Unusually readable sketch from earliest times to present situation in Chinese missions. Christian in tone but shows unprejudiced judgments, personal knowledge of the people, and a reverent appreciation of the ancient faiths of the East. Index.

Nation, 105:125; Survey, 39:446.

276 **Patton, C. H.** Lure of Africa. Missionary Education Movement 60c

17-12371 Though written for the student of missions, this popular, first-hand account of present-day conditions and problems in Africa is so broad in grasp and constructive in suggestion that any reader can profit from it. *Wisconsin Bulletin.* Photographs, maps, bibliography, index.

Nation, 105:669.

296 *Wild, L. H. Evolution of the Hebrew people and their influence on civilization. Scribner $1.50

17-24078 Popular, attractive study of the Bible as a source book of Jewish social and religious ideals and of the influence of these upon the development of the world. Stimulating to student and general reader. Bibliography, index.

Bib. World, n. s. 51:47; Lit. Digest, 55:52, Dec. 1, '17.

SOCIOLOGY

See also Children's books, p. 57-58

301 **Fairchild, H. P.** Outline of applied sociology. Macmillan $1.75

17-50 Clear, brief treatment dealing with facts rather than theories. Main chapters are on economic life and growth of population with a short section on the intellectual and spiritual life. Popular and constructive. 10 page bibliography, index.

Its larger contribution is in its clear presentation of relationships between wages, working conditions, efficiency, housing, and the more specific aspects of the problem of living standards and social welfare. *Am. Jour. Sociol.* 23:269.

Nation, 105:272; Rev. of Rev. 55:443; Survey, 38:573.

320.4 **Russell, B. A. W.** Political ideals. Century $1

17-24663 Five brilliant essays critical of the present organization of western society. Stimulating, suggestive, addressed to mature minds.

Contents: Political ideals; Capitalism and the wage system; Pitfalls in socialism; Individual liberty and public control; National independence and internationalism.

Am. Pol. Sci. R. 12:137; Nation, 105:459; Survey, 39:202.

324.3 ***Catt, *Mrs* Carrie (Lane) Chapman,** *comp.* Woman suffrage by federal constitutional amendment. (National suffrage lib.) National Woman Suffrage Pub. Co. $1.25

17-4988 Does not argue the question of woman suffrage, but confines its discussion to reasons why an amendment to the federal constitution is the most appropriate and effective method of dealing with the question.

Contents: Why the federal amendment?; Election laws and referenda; Story of the 1916 referenda; Objections to the federal amendment, these chapters by Mrs Catt; State constitutional obstructions, by Mary S. Boyd; Federal action and state rights, by Henry Wade Rogers.

325.252 **Steiner, J. F.** The Japanese invasion. McClurg $1.25

17-7214 Study of the phenomena of race prejudice and national egotism as it reveals itself in American-Japanese relations in this country, and estimate of the rôle it is likely to play in the future. *Introduction.*

Extraordinarily suggestive. Attempts to make Americans realize the significance of a waking orient, ready to overflow into the United States. Bibliography (13 p.), index.

17-21929 In *Japan in world politics* by K. K. Kawakami (Macmillan $1.50 952) author's sympathies are naturally with Japan in American-Japanese questions. Considers the Monroe Doctrine unjust to small, overcrowded nations, and that unhindered immigration is necessary for permanent peace. Attempts also to justify Japan's attitude toward China and Korea. *A. L. A. Booklist* (adapted)

Kawakami, Am. Pol. Sci. R. 11:777; Independent, 92:60; Nation, 105:571; N. Y. Times, 22:312, August 26, '17.
Steiner, Am. Jour. Sociol. 23:548; Dial, 62:430; Nation, 105: 517; Survey, 39:47.

325.73 ***Abbott, Grace.** The immigrant and the community. Century $1.50

17-13469 Sympathetic study aiming "to show concretely how the immigrant and indirectly the community have suffered both materially and spiritually from failure to plan for his protection and adjustment to American life." Particularly full and valuable on the woman immigrant. Author, director (1917) of the Immigrants' Protective League.
Annals Am. Acad. 74:302; Dial, 63:205; Nation, 104:763; Survey, 38:372.

327.73 ***Weyl, W.E.** American world policies. Macmillan $1.25

17-6653 Clear, forcible explanation of the economic pressures which drive nations into war. Thinks enduring peace will come through economic internationalism which America must prepare to lead. A valuable help for Americans in formulating an intelligent world policy, even though written before we entered the war.

17-19845 *America's relation to the world conflict* (American Academy of Political and Social Science *paper* $1) is a symposium of papers by some of America's leading thinkers, presented under the following topics: America's relation to the world conflict; America's obligation as the defender of international right; Elements of a just and durable peace; Problems of a durable peace; Rights of small nations; America's participation in a league for the maintenance of a just and durable peace.
Weyl, Amer. Jour. Sociol. 23:256; Annals Am. Acad. 72:242; Dial, 62:388; New Repub. 10:327.

330.9 **Ogg, F. A.** Economic development of modern Europe. Macmillan $2.50

17-13473 Offers the best survey known to the reviewer of the recent economic history of Europe. *Clive Day,* in the *American Economic Review,* 7:608.
Lays emphasis upon the nineteenth century and upon events in the United Kingdom, Germany and France. Valuable bibliographies at chapter ends. Fifteen-page index.
Am. Pol. Sci. R. 12: 151; Survey, 39:200.

331.8 **Simkhovitch,** *Mrs* **M. K.** The city worker's world in America. (American social progress ser.) Macmillan $1.25

17-15550 Keen, vivid study of the city's "industrial family" based on fifteen years' work at Greenwich House settlement, New York. Presents the problems of poverty, housing, health protection, leisure, politics, education and religion from a fresh, stimulating outlook. Interesting to general reader as well as social worker. Index.
Am. Econ. R. 7:906; Annals Am. Acad. 74:304; Independent, 91:74; Survey, 38:367.

331.84 ***Atwood, A. W.** How to get ahead. Bobbs-Merrill $1.25

17-6557 Clear, direct, and sound advice on how to save and invest money; addressed to young men and women of moderate earning capacity.
Independent, 90:517.

331.88 ***Hoxie, R. F.** Trade unionism in the United States. Appleton $2.50

17-29740 Authoritative and very readable; based upon the notes, lectures and articles used by the late Professor Hoxie during his last year of teaching at Chicago University. Fills a long-standing gap in the treatment of labor problems. Valuable bibliographies at chapter ends.

17-6881 M. K. Reely has compiled a useful addition to the Debaters' handbook series in *Selected articles on the minimum wage* (Wilson $1.25 331.215). An especial attempt has been made to present the question from many points of view, and, for the first time in the series, an index is given.

17-18174 *Workmen's compensation* (Macmillan $1.50 331.25) by J. E. Rhodes, 2d, furnishes the general reader with an excellent, concise history to 1917 of American legislation upon this subject. Bibliography.

17-4494 Under the general title, *The present labor situation: compulsory investigation and arbitration* ($1), the American Academy of Political and Social Science collects thirty-four valuable and suggestive papers of much authority.

Hoxie, Dial, 64:152; Nation, 105:696; New Repub. 13:319.
Reely, Nation, 104:556; Survey, 38:371.
Rhodes, Am. Econ. R. 17:908; Amer. Jour. Sociol. 23:552; Nation, 105:268.

333 ***Ely, R. T.** *& others.* Foundations of national prosperity. Macmillan $2

17-30136 Studies of the first importance in the conservation of permanent natural resources, summing up the latest and best thinking.

Contents: Conservation and economic theory, R. T. Ely; Conservation and economic evolution, R. H. Hess; Conservation of certain mineral resources, C. K. Leith; Conservation of human resources, T. N. Carver.

Rev. of Rev. 57:220.

338 **Howe, F. C.** The high cost of living. Scribner $1.50

17-29210 An arresting indictment of monopolies, pointing out by definite instances how they are responsible for the increased cost of living through their control of natural resources, transportation, distribution and marketing and their exploitation of the farmer. Advocates government interference and control.

Bookman, 46:468; Independent, 92:344; Survey, 39:297.

338.1 **Kellogg, V. L. & Taylor, A. E.** Food problem; with a preface by Herbert Hoover. Macmillan $1.25

17-29573 By far the most valuable and illuminating discussion in brief compass of the food situation, and methods of control adopted in Europe and the United States (1917). Considers also food values for the individual. Authors, members of the United States Food Administration.

17-17756 *The story of foods,* by Forrest Crissey (Rand $1.25), an interesting textbook designed for use with geography and domestic science classes, deals with the production, preparation and distribution of foods. Profusely illustrated.

Kellogg, Dial, 64:201; Nation, 105:606; New Repub. 13:1031; N. Y. Times, 22:493, Nov. 25, '17.

352 **James, H. G.** Municipal functions. (National municipal league ser.) Appleton $2

17-10893 Unusually clear, helpful and comprehensive survey of wha' cities, especially smaller ones, can do for public ownership, health

morals, education, recreation, social welfare, city planning, etc. Valuable for citizen and city official; both popular and scientific. Index.

17-11219 *Town planning for small communities* by the Walpole town planning committee (National municipal league ser. Appleton $2 710) is especially practical for towns as small as 5000. Gives general discussion of problems in part 1. Parts 2 and 3 tell in detail what was done in Walpole, Mass., which could be adapted to any other small city. Photographs, maps, diagrams, tables, bibliographies, index.

James, Dial, 63:276; Nation, 106:552; Survey, 39:46.

Walpole . . . Am. Pol. Sci. R. 11:787; Dial, 64:75; Survey, 39:46.

352.073 **Gilbertson, H. S.** The county: the "dark continent" of American politics. National Short Ballot Organization $2

17-12496 A pioneer work, being an indictment of county government and a constructive program of reform, which includes simplification and reconstruction of the present system, closer state supervision and humanitarian work. Appendixes giving laws and charters, ten-page bibliography, index.

Am. Pol. Sci. R. 11:587; Rev. of Rev. 56:326.

353.9748 ***Mayo, Katherine.** Justice to all. Putnam $2.50

17-6231 Enthusiastic, inspiring account of the way in which Pennsylvania has solved the problem of rural law and order through its state constabulary. Brim full of adventure, of incidents of dash and courage, but unfortunately padded with too frequent laudatory comments from Pennsylvania newspapers. Of interest to readers in New York State because of its recent inauguration (1917) of state police.

Nation, 104:187; N. Y. Times, 22:30, Jan. 28, '17; No. American R. 205:472; Times (Lond.), Aug. 23, '17:400.

355.01 **Liebknecht, Karl.** Militarism. Huebsch $1

17-26892 Suppressed by the German government in 1907, now first translated into English, this courageous protest is against all militarism, not alone German. Author is a leading socialist, now imprisoned (1917).

Dial, 64:115; New Repub. 13: sup. p. 18, Nov. 17, '17; Survey, 39:471.

355.07 ***Richardson, R. C., jr.** West Point. Putnam $2

17-25795 After a brief historical sketch of the national military academy, gives an intimate description of the life and mental discipline of the cadet, based on personal experiences, and conversations with cadets of today. Photographs, sample entrance examinations, rules regulating appointments.

17-10208 Ralph Earle's *Life at the U. S. Naval Academy* (Putnam $2 359.07) is an excellent handbook for prospective candidates for Annapolis. Pictures the midshipman's training and life in all their aspects and describes grounds and buildings. Opens with a historical sketch of the academy. Photographs, outline of courses, regulations governing admission, index. Author, head of department of ordinance and gunnery at Annapolis.

Earle, Nation, 105:294; New Repub. 10:385; Rev. of Rev. 55:668; Times (Lond.), Aug. 9, '17:377.

Richardson, Independent, 92:61; Lit. Digest, 55:51, Dec. 8, '17; Outlook, 117:476.

355.07 **Van Valkenburgh, Agnes,** *comp.* Selected articles on military training in schools and colleges. (Debaters' handbook ser.) Wilson $1.25

17-9594 Timely addition to the series. Contains six articles on military training camps.

17-12949 By the same compiler and belonging to the same series is *Selected articles on national defense, including compulsory military service,* v. 2. (Wilson $1.25 355.2), containing the best of the material published since volume 1 was issued in 1915.

Military training, Nation, 105:155; Survey, 38:372.

National defense, Survey, 38:370.

355.14 **Falls, De W. C.** Army and navy information. Dutton $1

17-29353 Convenient book of reference. Gives details of uniforms, insignia, organization, arms, equipment, and pay of the American army and navy, and brief descriptions of the equipment of the other warring powers. Serviceable to both civilians and soldiers. Illustrated. *A. L. A. Booklist.*

Six color plates, 30 line cuts, index.

Rev. of Rev. 56:550.

355.5 ***Kilner, W. G. & Mac Elroy, A. J.** The cantonment manual; or, Facts for every soldier. Appleton $1

17-31017 Useful manual for new recruits covering briefly the entire field of military training; chapters on setting-up exercises, infantry drill, signaling, target practice, care of clothing and equipment, articles of war, sanitation, first aid, etc. An "Easy road to French" occupies fifty pages. By United States Army officers.

17-10212 *The Plattsburg manual* (Century $2) by Captains O. O. Ellis and E. B. Garey, instructors at Plattsburg, is a handbook for privates in federal training camps covering much the same ground in a more elementary way and more fully illustrated; contains also technical material for the reserve officers' training corps, and a supplement on advance work. 155 diagrams. Halftone illustrations show right and wrong way of doing essential things.

17-26655 *The junior Plattsburg manual* (Century $1.50) also by Captains Garey and Ellis, offers helpful illustrations, and is designed as textbook on physical and military training in military camps and schools giving military instruction. Includes infantry drill, target practice, scouting and patroling, marching and camping, signaling, first aid, etc.

17-31265 *Trench fighting* by Capt. F. H. Elliott (Houghton $1.50 355.4), while prepared as an aid for the instruction of officers is of value to men about to serve in the war and to all at home interested in the technic of trench warfare. Many diagrams of obstacle constructions and grenades.

Ellis & Garey, Bookman, 45:339; Nation, 104:636; N. Y. Times, 22:130, Apr. 8, '17.

Garey & Ellis, Lit. Digest, 55:54, Dec. 8, '17; N. Y. Times, 22:379, Oct. 7, '17.

359 ***Stirling, Yates.** Fundamentals of naval service. Lippincott $2

17-13524 Useful handbook for men in the United States navy, or those interested in the service. Includes the essence of naval policy, strategy and tactics, elements of seamanship and navigation, function and history of every type of ship, navy department organiza-

of the ancestry and antiquity of man and the development to the mid-nineteenth century of the mathematical, natural and physical sciences. A few maps and illustrations.

17-8227 More compact, of somewhat wider range, addressed to students of less special training "with emphasis perhaps even more on the cultural aspects and relations of science rather than on its history," is Walter Libby's fine *Introduction to the history of science* (Houghton $1.50). Eight illustrations.

Both books contain indexes and useful bibliographies.

Libby, Am. Hist. R. 23:125; New Repub. 12:23.

Sedgwick, Outlook, 118:68.

575 **Scott, W. B.** Theory of evolution. Macmillan $1

17-7196 Excellent restatement of the evidences of organic evolution, forcibly and very readably presented. In addition to evidences from classification of comparative anatomy, embryology, paleontology and geographical distribution, the author presents evidences derived from domestication, from blood tests, and from experiments. *H. H. Newman in Botanical Gazette,* 63:325. Index.

17-25802 *The origin and evolution of life* by H. F. Osborn (Scribner $3) is one of the most significant contributions to science in many years, but on account of its technical nature, appeals particularly to scientists and special students. Author "takes some of the initial steps toward an energy conception of evolution and heredity, and away from the matter and form conceptions which have prevailed for over a century."

Discusses evolution of animal forms down to and including mammals. Future volume will take up prehuman ancestry and evolution. Fully illustrated. Bibliography, index.

Osborn, Bookman, 46:273; Nation, 106:509; N. Y. Times, 22:377, Oct. 7, '17; No. American R. 206:957; Outlook, 118:97.

Scott, Cath. World, 105:394; Nation, 104:717.

580 ***Keeler, H. L.** Wayside flowers of summer. Scribner $1.35

17-14079 Attractive handbook for the amateur describing over a hundred conspicuous roadside plants. Arranged by families; color list. Many illustrations (drawings and halftone photographs) eight in color.

595.72 ***Fabre, J. H. C.** Life of the grasshopper. Dodd $1.50

17-9824 Twenty admirable and admirably translated popular scientific essays on the habits of insects of the grasshopper kinship. Eleven appeared in abbreviated form in another translation in *Social life in the insect world.* (*Best Books,* 1912).

We have here all the sincerity, sagacity, keen sight and insight and the ripe "human" flavor that have already made a half-dozen volumes of Fabre popular in translation. *Nation,* 105:155.

Dial, 63:214; Lit. Digest, 56:40, Jan. 12, '18.

598.2 **Pearson, T. G.** Bird study book. Doubleday $1.25

17-8225 Brief, simple beginner's book intended to stimulate interest rather than to aid especially in identification. Much miscellaneous information based largely on personal observation, on domestic life, migration, economic value, traffic in feathers, bird protective laws, the making of bird sanctuaries, etc. Author, Secretary, National Association of Audubon societies. 16 photographs, 26 line drawings in text. No index.

Cath. World, 105:684; Nation, 105:130.

USEFUL ARTS

See also Children's books, p. 58–59

In accordance with the precedent of former years, only the more popular type of book dealing with technical subjects has been recommended here. Libraries in need of more advanced technical literature will find the annual list prepared by the applied science department of Pratt Institute Free Library, Brooklyn, entitled *Technical books of 1917* sent free on application, a most valuable aid.

623.9 ***Hay, M. F.** Secrets of the submarine. Dodd $1.25

17–24865 Clear, nontechnical description for the general reader, of the present-day submarine, its design, construction, equipment, armament and operation, its limitations and immediate possibilities with reference to the countries at war. By an American naval architect who has specialized for seventeen years in submarine design and construction. Photographs.

Nation, 105:407; N. Y. Times, 22:551, Dec. 9, '17; Spec. 120:321, Mar. 23, '18.

627.9 **Putnam, G. R.** Lighthouses and lightships of the United States. Houghton $2

17-13732 Interesting popular book on the lighting of our American coasts, lakes and rivers, the placing of fog signals, buoys and day marks, and the courageous life of the keepers. Chapters on famous lighthouses of other countries and of antiquity. Author is United States commissioner of lighthouses. Map, halftone photographs, bibliography, index.

Am. Hist. R. 22:906; Lit. Digest, 55:37, Nov. 3, '17; Nation, 105:406; Rev. of Rev. 56:331.

629.2 ***Pagé, V. W.** How to run an automobile. Henley $1

17–11228 Brief, simple, practical guide giving an explanation of automobile parts and their functions, general starting and driving instructions, thirty typical 1917 control systems, and advice on the care of machines. For the owner and user rather than the chauffeur or garage man. *Cleveland Open Shelf.*

Well illustrated. Index.

660 **Hendrick, Ellwood.** Everyman's chemistry. (Harper's modern science ser.) Harper $2

17–28888 Undertakes as a "sporting proposition" to hold attention of the reader without scientific training, while presenting a popular and whimsical, but accurate account of chemistry and its part in industrial progress from the chemist's point of view. Emphasizes importance of chemical knowledge and invention in the war. Diagrams, tables, bibliography, index.

Dial, 64:81; Elec. World, 71:316.

672 ***Spring, La V. W.** Non-technical chats on iron and steel. Stokes $2.50

17–30142 Popular description of mining and transportation and particularly full on manufacturing processes. Nearly alone in its field. Author, steel-works chemist and metallurgist. Profusely illustrated. Bibliography, index.

684 **Adams, J. D.** Carpentry for beginners. Moffat $1.50

17-24720 Simple, clear directions, a picture of each article to be made, and working drawings for all but the easiest things. Advances from elementary to difficult and shows good taste in selection of useful household articles and furniture, including chairs, tables, bureaus, bedsteads and rustic furniture.

HEALTH

See also Children's books, p. 58

614.4 **Chapin, C. V.** How to avoid infection. (Harvard health talks) Harvard Univ. Press 50c

17-7060 Authoritative, up-to-date information of general importance in simple, compact form. Places responsibility on individuals themselves, pointing out precautions all should observe. Readable and sensible.

Springfield Repub. Aug. 19, '17:15; Survey, 39:171.

616 **Keen, W. W.** Medical research and human welfare. (Brown Univ. The Colver lectures, 1917) Houghton $1.25

17-30712 Brief, popular, optimistic résumé to date (1917) of the advance of surgery, medicine and their aids during author's professional life of 57 years. Very interesting and timely. Author, emeritus professor of surgery, Jefferson Medical College. No index.

Dial, 64:303; Nation, 106:433; Survey, 39:326.

AGRICULTURE

630 **Tilden, Freeman.** Second wind. Huebsch $1

17-20658 Unvarnished story of a retired professor who at 62 started farming in Vermont with nothing but good health and determination, and eventually won out. Presents hardships honestly as well as the satisfaction accruing from hard work well done. Unusually good back-to-the-land book.

Dial, 63:167; New Repub. 12:198; Survey, 38:533.

630 **Vogt, P. L.** Introduction to rural sociology. Appleton $2.50

17-18829 Sane, detailed, illuminating discussion of physical setting, labor and tenancy problems, health, morality, education, religion, and general social structure of rural community based on careful, scientific investigation and research. Thinks village should be natural center of country life. Tables, questions, topics for research and bibliographies at chapter-ends, index.

Am. Jour. Sociol. 23:417; Nation, 105:271; Survey, 38:533.

632 ***Hesler, L. R. & Whetzel, H. H.** Manual of fruit diseases. (Rural manuals) Macmillan $2

17-9694 First American text to deal wholly with fruit diseases. Arranged alphabetically by fruit names, gives symptoms, causes, remedies. Particularly good for New York State and New England vicinity. Popular, with glossary for necessary technical terms. Valuable bibliographies, fair illustrations from photographs. Index.

Botanical Gaz. 64:254.

634.7 ***Fletcher, S. W.** Strawberry-growing. (Rural science ser.) Macmillan $1.75

17-9693 Reliable, thorough presentation of modern commercial practice in various parts of North America, for general farmer and specialist. Discusses planting, cultivation, yield, marketing, pests, cost of production, diseases etc. in great detail. Gives statistics on acreage, production and value. Many photographs, drawings, diagrams, tables. Index.

A companion volume, *The strawberry in North America,* by same author (Macmillan $1.50) gives history of rise of strawberry growing and origin, botany and breeding of North American type. Drawings, diagrams, tables, index.

635.2 ***Gilbert, A. W.** *& others.* The potato. (Rural science ser.) Macmillan $1.50

17-10445 Concise, authoritative and practical information for farmer and student on growing, breeding and marketing, history, varieties, climate, soils, fertilizers, insects, diseases and their control, uses and cost of growing. Bibliographies, 16 plates besides diagrams and drawings; index.

Agricultural Digest, 2:504; Nation, 105:154; Science, n. s. 45:462.

637 ***Washburn, R. M.** Productive dairying. (Lippincott's farm manuals) Lippincott $1.75

17-13516 Comprehensive textbook for the dairy farmer, treating of dairy breeds, care and management of cows, winter feeding, clean milk production, farm dairying and market milk. Numerous photographs, plans and tables. Questions at chapter ends. Index.

637.1 ***Stocking, W. A.** Manual of milk products. (Rural manuals) Macmillan $2

17-23569 Valuable compilation and digest of the best and latest information from many authorities on composition and care of milk, its marketing and testing, butter making, many varieties of cheeses, and ice creams, all in great detail. Clear, scientific, practical, packed with information for students, commercial workers and farmers. Illustrations, tables, diagrams, index.

710 **Rockwell, F. F.** Around the year in the garden. Macmillan $1.75

17-24266 Guide to garden work week by week from January to December, giving clear and helpful information on vegetables, fruits and flowers, and gardening under glass. For the amateur with a moderate sized garden, whose time is limited. Numerous photographs and drawings. Index.

17-12144 *The joyous are of gardening* by Frances Ducan (Scribner $1.75), contains enthusiastic, reliable advice for the beginner whose ground, means and time are restricted. Good suggestions for cultivation of flowers and shrubs, lattices, pergolas, cold frames, hotbeds and landscape gardening. Calendar of operations, planting charts. Much of material has appeared in *Century, Ladies' Home Journal,* and *Harper's Bazar.* Drawings, index.

Duncan, Dial, 63:68; Independent, 90:554; Nation, 105:300; N. Y. Times, 22:187; May 13, '17.

Rockwell, Dial, 63:408.

DOMESTIC ECONOMY

640 ***Prince, Jane.** Letters to a young housekeeper. Houghton $1.35

17-4601 Unusually suggestive book in the form of letters from an experienced housekeeper to an inexperienced bride with a moderate income. Covers the subject of economy in the household, the budget, weekly cleaning, family meals, servants and their duties, and serving a dinner, these last chapters being especially good.

17-31012 **Marketing and housework manual,* by S. A. Donham (Little $1.50) is another practical aid for the young housekeeper and for domestic science students. Marketing charts introduced by general rules for purchase, note for meat, fruits and vegetables the points of choice, seasons, necessary amounts, care and preparation. Menu making and the selection of food are discussed, and housework rules and directions given for every room in the house. Illustrated. Index.

Prince, N. Y. Times, *22*:191, May 13, '17.

641 **East, A. M.** Kitchenette cookery. Little $1

17-14966 Enthusiastic, practical little book for brides and business women. Discusses necessary utensils and equipment, and their cost, breakfasts, lunches and dinners, and high pressure cooking. Menus and recipes for one or two. Index.

Life, 70:273.

641.1 **Stern, Frances & Spitz, G. T.** Food for the worker. Whitcomb & Barrows $1

17-13100 Well-planned aid for the visiting housekeeper, social worker, or careful housewife serving meals on a working man's wages, in furnishing a healthful diet. Discusses food requirements, wages and food, and gives 120 recipes with their food values arranged in daily balanced menus for seven weeks. Bibliography, index.

Science, n. s. 46: 18; Survey, 38: 373.

641.48 ***Powell, Ola.** Successful canning and preserving. (Lippincott's home manuals) Lippincott $2

17-26659 Best and fullest handbook to date (1918) for home, club or school. Describes processes and gives recipes for fruits, meats and vegetables, with suggestions for their use in the diet. Takes up also the business side of canning. Addresses of supply firms in appendix. Bibliographies at chapter ends, index, 163 illustrations.

Independent, 92:344; Lit. Digest, 56:39, Jan. 26, '18.

641.5 **Rorer, *Mrs* S. T. (Heston).** Mrs Rorer's key to simple cookery. Arnold $1.25

17-11231 Excellent book for beginners, simplifying cooking by giving certain basic methods and recipes from which a variety of soups, sauces, casserole dishes, cakes, desserts etc. can be made. Good suggestions for "left-overs." Chapters on kitchen accessories and arrangements. Illustrated. Index.

18-799 *Mrs Allen's cook book* by Mrs I. C. B. Allen (Small $2) is more than ordinarily comprehensive, with eleven preliminary chapters on chemistry of foods, diet, combinations, seasonings, kitchen equipment, etc., and a large variety of recipes for each kind of food. Not a war cook book, though economical in methods and based on experience. *Wisconsin Bulletin* (adapted). Illustrations, index.

Rev. of Rev. 57:330.

643.6 **Scott, R. C.** Home labor saving devices. Lippincott $1

17-8895 Directions and working drawings for making at home or school, articles of equipment especially suited to farm conditions. Includes iceless refrigerator, cabinets and tables, jelly strainer, shower bath, and contrivances for porch, poultry yard and dairy farm. Appendix gives fundamentals in wood working, tools and bibliography. Photographs, index.

Ath., Oct. 1917:523.

646.4 **Fales, Jane.** Dressmaking. Scribner $1.25

17-1600 Textbook for colleges and schools (above the elementary). Differs from Baldt's *Clothing for women* (*Best Books,* 1916) in fuller information on textiles, in inclusion of chapter on history of costume, and in more detailed treatment of waists and skirts. Does not give the elementary sewing directions found in Baldt, directions for undergarments, suggestions in regard to color, nor clothing budgets, and is less fully illustrated. Both give ample advice on patternmaking. Bibliography, index.

649 ***Campbell,** *Mrs* **Frances.** Book of home nursing. Dutton $1.25

17-21895 This simple, practical guide for the treatment of sickness in the home also suggests easily made devices for comfort, diets and recipes, food for children, how to keep well generally, and how to deal with emergencies. 25 helpful illustrations, index.

17-118 *Public health nursing* by M. S. Gardner (Macmillan $1.75 **610.73**) is the first really comprehensive presentation of history, organization and method. In three parts: The public health nursing movement; Visiting nursing; Special branches of public health nursing. Valuable not only to nurses, physicians, hospital boards and social workers but also to young women as a vocational guide, and as an unusually interesting book to the general reader as well. *Open shelf,* Apr. 1917.

Author, Supt. of Providence District Nursing Ass'n.

Campbell, Survey, 39:170.

Gardner, Amer. Jour. Nursing, Apr. '17:666; Amer. Jour. Pub. Health, Mar. '17:331.

FINE ARTS

720.9 **Caffin, C. H.** How to study architecture. Dodd $3.50

17-24868 Popular but comprehensive history of the development of architecture from time of the ancient Egyptians to the present. Especially good on early period. Its distinguishing feature is the tracing of the evolution of architecture as the product and expression of successive phases of civilization. Photographs and drawings, glossary, index.

Bookman, 46:479; Dial, 63:527; Nation, 106:486; N. Y. Times, 22:368, Sept. 30, '17; School Arts Mag. 17:274.

728 **Embury, Aymar, II.** The livable house; its plan and design. (Livable house ser. v. 1.) Moffat $2.50

17-14400 Good general advice on the purchase of a lot, choice of architect and builder, materials for building, and style, accompanied by 100 photographs of picturesque homes and detail drawings of interior plans, showing that a high standard of architectural merit is possible at a fairly moderate price.

Outlook, 116:412.

746 **Klickmann, Flora,** *ed.* Beautiful crochet on household linen. (Home art ser.) Stokes 75c

17-26258 Designs and directions for making lace insets and edgings for table covers and runners, bureau scarfs, towel ends, curtain tops, etc. Special features are natural flower designs in filet crochet. Presupposes a knowledge of crocheting.
Spec. 116:635, May 20, '16.

747 or 645 **Rolfe, A. L.** Interior decoration for the small home. Macmillan $1.25

17-9832 Rules of art applied to the problems of decorating and furnishing homes of people of moderate means. Discusses walls and ceilings, curtains, rugs and carpets, furniture, furniture woods, the fireplace, artificial lighting. Thirty-three helpful illustrations. References at chapter-ends.
Nation, 105:607; Rev. of Rev. 57:216.

750 **Cox, Kenyon.** Concerning painting. Scribner $1.75

17-24869 Brilliant, stimulating essays on the nature and appeal of painting, the master painters of sixteenth and seventeenth centuries, and some phases of nineteenth century painting, especially mural in France and America. Author is painter as well as critic. 32 illustrations.
Bookman, 46:478; Nation, 105:545; School Arts Mag. 17:226.

751 **Rich, A. W.** Water colour painting. (New art lib.) Lippincott $2

18-26491 Interesting and valuable volume for art students.
Treats of water color painter's appliances and materials generally, of drawing, composition and special difficulties. Much space is devoted to critical descriptions of works by well-known masters, and useful examples of author's own compositions in different stages are included. *Athenaeum,* Feb. 1918:102. 67 illustrations, index.
Nation, 106:324; Sat. R. 124:374; Spec. 120:352, Mar. 30, '18; Times (Lond.), Oct. 25, '17:518, and Dec. 27, '17:641.

759.1 ***Bryant,** *Mrs* **Lorinda (Munson).** American pictures and their painters. Lane $3

17-16076 Readable survey of the work of 147 American artists from West (1738) to present time, with slight biographical comment. Popular and descriptive rather than critical. More up-to-date than Caffin's *Story of American painting,* 1907 (reprinted 1915), and Isham's *History of American painting,* 1905 (new ed. 1915). The latter are more valuable for history of development of painting and for criticism, Bryant for popular description of individual paintings, and for arousing general interest in subject. 229 illustrations.
Boston Transcript, June 23, '17:6; Lit. Digest, 55:43. Dec. 1, '17.

770 **Anderson, P. L.** Pictorial photography. Lippincott $2.50

17-21825 Illuminating discussion of fundamental principles of photography and technical methods of obtaining results. Designed for those who have passed beyond the elementary stages. Chapters on motion picture and color photography. Illustrations of apparatus and processes, diagrams, and eleven artistic examples of pictorial photography. Index.
Independent, 92:345.

MUSIC

780 **Surette, T. W.** Music and life. Houghton $1.25

17-11124 Inspiring essays maintaining that music should be a necessary part of life, not a diversion, and that the average American is "potentially musical." Especially good chapters on Music for children, Public school music, Community music. Some are reprinted from *Atlantic Monthly.*

Life, 69:742; Nation, 105:546; Rev. of Rev. 56:445.

782.1 ***Krehbiel, H. E.** Second book of operas. Macmillan $2

17-7943 Entertaining and authoritative estimates of composers, operas, artists, by a scholarly musical critic, much more valuable and interesting than a mere guide book. Covers history, plots, and music of important operas not in his *Book of operas* (1909), with two chapters on biblical operas.

Dial, 63:72; Independent, 92:384; Nation, 105:545.

786.3 **Brower, H. M.** Piano mastery. Ser. 2. Stokes $1.75

17-25989 Interesting and stimulating, not only to musicians but to laymen. The ideas of 24 leading contemporary pianists, teachers and composers, on technic, interpretation, methods and general development of piano art, as revealed in interviews.

AMUSEMENTS AND SPORTS

See also Children's books, p. 59.

792 **Burleigh, Louise.** The community theatre in theory and practice. Little $1.50

17-25292 Enthusiastic and convincing plea for the community theater which shall bring people together in a common interest. Discusses entertainingly details of organization and management connected with little and college theaters, production of masques, pageants etc. Author is a dramatic critic and has spent two years on the stage. List of theaters with brief descriptions, short bibliography, eight illustrations, no index.

Bookman, 46:347; Rev. of Rev. 57:108.

792 **Cheney, Sheldon.** The art theatre. Knopf $1.50

17-30697 Well-balanced, inspiring presentation of the ideals and definite artistic and business problems which must be met to make the little theater a real art theater with a future. Introduced by a brief survey of the degeneracy of the commercialized theater and the origin of the new movement. Uses as a specific example the Detroit Arts and Crafts theater. Index, 16 illustrations, bibliography, and a list of plays produced.

17-30696 T. H. Dickinson's *The insurgent theatre* (Huebsch $1.25) is an illuminating discussion of the new trend of the theater, dealing with pioneer work, subsidies, the federated audience, dramatic laboratories, laws, the children's theater, and practical details about many little theaters. Gives play lists of theaters, and index.

17-29335 C. D'A. Mackay's *The little theatre in the United States* (Holt $2) is a practically exhaustive list of about sixty little theaters. Gives history and repertory, but is entirely noncritical. Useful as a reference book on the movement to date (1917). 17 illustrations and index.

Cheney, N. Y. Times, 22:578, Dec. 30, '17; Rev. of Rev. 57:107.

Dickinson, Bookman, 46:347; Nation, 106:269; Rev. of Rev. 57:108; Survey, 39:447.

Mackay, Rev. of Rev. 57:107.

793 *Clark, B. H. How to produce amateur plays. Little $1.50

17-15178 While this covers much the same ground as Taylor's *Practical stage directing for amateurs* (*Best Books* 1916) it is more specific, illustrating with concrete examples in its chapters on rehearsals, costumes and scenery, and elucidating with diagrams and photographs. Both give excellent advice. Clark contains a selective list of amateur plays and statement of coypright and royalty requirements.

ESSAYS, LITERARY HISTORY

807 **Thomas, C. S.** The teaching of English in the secondary school. (Riverside textbooks in education) Houghton $1.60

17-15572 Sensible, readable discussion maintaining that the intimate relationship between the right word and clear thinking should guide teaching as should also the aim to enlarge knowledge, expand ideals, deepen emotion, and perfect conduct. Takes up the teaching of composition, poetry, fiction, drama, essay etc. Appendix gives list of theme topics (28p.), special reading list, 9 page bibliography. Index.

810.9 **Cambridge** history of American literature; ed. by W. P. Trent and others. 3 v. v. 1. Putnam $3.50

17-30257 v. i: Colonial and revolutionary literature — Early national literature: Part 1.

Important collaborative and authoritative treatment to be completed in three volumes. Covers not only belles-lettres but general intellectual history of America. Notable chapters are those on Franklin, Irving, Emerson, Transcendentalism. Some of the contributors are John Spencer Bassett, Paul Elmer More, Woodbridge Riley, Stuart P. Sherman, George Haven Putnam. 203 page bibliography. Index.

17-40854 *The Cambridge history of English literature;* ed. by A. W. Ward and A. R. Waller, is concluded by volumes 13 and 14, *The nineteenth century, pts 2-3* (Putnam $3.50 ea. 820.9). v. 13: Carlyle, The Tennysons, The Brownings, Arnold, Dickens, and others — important and minor; v. 14: Somewhat of a summary. Chapters on journalism, caricature, education, literature of travel, science, English colonies. 268 page bibliography in the two volumes. Indexes.

American literature, Dial, 63:646; Lit. Digest, 56:34, Jan. 12, '17; N. Y. Times, 22:497, Nov. 25, '17.

English literature, Dial, 62:473; N. Y. Times, 22:97, Mar. 18, '17; Sat. R. 123:438, May 12, '17; Times (Lond.), Feb. 1, '17:54; Feb. 15, '17:78.

811.04 **Lowell, Amy.** Tendencies in modern American poetry. Macmillan $2.50

17-25828 Interesting critical interpretation of the new movement in poetry, using six contemporary poets as examples — Edwin Arlington Robinson, Robert Frost, Edgar Lee Masters, Carl Sandburg, Mrs Hilda Doolittle Aldington ("H. D."), and John Gould Fletcher. Miss Lowell, a poet herself and a personal friend of all six poets, brings sympathy and understanding to her work. Biographical material, portraits and a bibliography for each.

Dial, 63:444; Nation, 106:399; New Repub. 13:52.

814 **Brooks, C. S.** There's pippins and cheese to come. Yale Univ. Press $2

17-29242 Twelve leisurely, whimsically clever essays, reminiscent of Lamb and bygone days. They discourse amusingly on Roads of morning, Now that spring is here, Mr Pepys sits in the pit, A plague of all cowards, etc. The illustrations by Theodore Diedricksen, jr, are delightfully quaint and fitting.
Dial, 64:288; Nation, 106:44.

814 **Eaton, W. P.** Green trails and upland pastures. Doubleday $1.60

17-29641 New England hills, stone walls, bridges, trees and country in general are here pictured charmingly by an artist in words. Three essays are on Glacier park. Seventeen fitting illustrations in color by Walter King Stone.

17-28078 Another refreshing outdoor book is *Great possessions* (Doubleday $1.30) by R. S. Baker (David Grayson, pseud.). "They are," he says, "the goodly plain things — the smells, sights, sounds, touches and tastes of the country." Written in familiar, friendly style, illustrated with 13 drawings by Thomas Fogarty.
Baker, Bookman, 46:336; Nation, 106:406.
Eaton, Bookman, 46:336; Dial, 64:120; Nation, 106:400.

814 **Sherwood, M. P.** Familiar ways. Little $1.25

17-25113 In pleasant, intimate, contemplative fashion author talks about the domination of "the little house," bird neighbors, comrade trees, fire, old trails, the final packing when leaving earth, and so on, fifteen papers in all. Majority appeared in *Atlantic* and *Scribner's*.

17-30261 *Days out and other papers* by Elisabeth Woodbridge (Houghton $1.25) contains 22 light essays in happy vein reflecting the author's attitude toward some of her personal experiences. Some of these were printed in the Contributor's Club of the *Atlantic Monthly*.
Sherwood, Boston Transcript, Nov. 7, '17:8; Lit. Digest, 55: 52, Dec. 1, '17; Nation, 106:150.
Woodbridge, Nation, 106:149; Outlook, 117:575.

820.4 **Slosson, E. E.** Six major prophets. Little $1.50

17-13229 Clever, readable, popular exposition rather than criticism of Shaw, Wells, Chesterton, F. C. S. Schiller, John Dewey and Eucken. Aims to introduce readers to the character, scope and messages of these writers. Published in *Independent*. Bibliographies, portraits.

17-26878 *The moderns* by John Freeman (Crowell $1.75) is a collection of acute, well-balanced critical essays on Shaw, Wells, Hardy, Maeterlinck, Henry James, Conrad, Patmore, Francis Thompson and Bridges. Analytical and thoughtful, showing sound general knowledge of English literature, and wide sympathy.

18-773 S. P. Sherman's *On contemporary literature* (Holt $1.50) consists of keen, critical essays on the naturalism which author thinks taints Wells, Dreiser, George Moore, on the skepticism of Anatole France, exoticism of John Synge, realism of Bennett, idealism of Henry James, humanism of George Meredith, democracy of Mark Twain, Toryism of Alfred Austin, and on Shakspere "our contemporary." Forceful, original, and very readable.
Freeman, Ath. Feb. 1917, p. 85; Dial, 63:164; Dublin Review, 160:302; Nation, 105:296; Outlook (Eng.) 39:38.
Slosson, Boston Transcript, May 2, '17:6; Independent, 91:71; New Repub. 11:116.

822 **Dickinson, T. H.** Contemporary drama of England. (Contemporary drama ser.) Little $1.25

17-7563 Compact, critical study of the growth of the English drama from early Victorian days to the present (1917). Valuable bibliography listing authors and plays, dates of first production and publication, books and magazine articles. Index.

Bookman, 45:538; Rev. of Rev. 55:662.

822 **Quiller-Couch, *Sir* A. T.** Notes on Shakespeare's workmanship. Holt $2

17-14157 Seventeen essays in Shaksperean criticism, fresh, stimulating, delightful. "Familiar discourses rather than learned inquiries, they seek to discover in some of Shakspere's plays just what he was trying to do as a playwright." *Preface.*

Contents: Macbeth; A midsummer night's dream; The Merchant of Venice; As you like it; Falstaff; Hamlet; Shakespeare's later workmanship; Pericles and King Henry 8; Cymbeline; The winter's tale; The tempest.

Dial, 63:468; Nation, 105:458; N. Y. Times, 22:318, Aug. 26, '17.

824 **Gardiner, A. G.** Pebbles on the shore; by "Alpha of the Plough." (Wayfarer's lib.) Dutton 50c

17-17652 Fifty-one graceful little essays on such subjects as reading in bed, seeing visions, a one-eyed cat, umbrella morals, and spendthrifts, with considerable attention to the war and its significance. An "informal diary of moods in time of peril."

Independent, 91:189.

DRAMA

See also Children's books, p. 59.

812 **Walker, Stuart.** Portmanteau plays; ed. and with an introduction by E. H. Bierstadt. Stewart & Kidd $1.50

17-13266 Quaint one-act plays written for the famous "strolling theater," studies in characterization and fantasy. Valuable introduction, sketching history of the Portmanteau Theater and its founder, seven illustrations of scenes, and a list of repertory and casts, November–December 1916, lend the little volume reference value and interest.

Contents: The trimplet; Nevertheless; The medicine show; The six who pass while the lentils boil.

New Repub. 13:222; Rev. of Rev. 56:444.

812.08 ***Quinn, A. H.** *ed.* Representative American plays. Century $2.75

17-4225 Twenty-five plays, dating from Godfrey's *Prince of Parthia,* 1767 to Rachel Crother's *He and she,* 1911, each chosen as illustrating some feature of American dramatic development, each preceded by an account of the playwright, cast of first performance, and other information. Valuable for reference or for study of the drama. Eight-page general bibliography.

Educational R. 54:84; Nation, 104:547; New Repub. 10: sup. p. 10, Ap. 21, '17.

822 **Dunsany, E. J. M. D. P.** *18th baron.* Plays of gods and men. Luce $1.50

17–13749 *Contents:* Tents of the Arabs; Laughter of the gods; The queen's enemies; A night at an inn.

Delicate satire, sardonic fate, oriental and poetic atmosphere characterize these plays, three of which are already stage successes. "Tents of the Arabs" is specially good. "A night at an inn" has been published separately (Sunwise Turn, 1916, *paper* 50c).

Ath. Aug. '17:412; Nation (Eng.), 21:384; Times (Lond.), July 19, '17:343.

ANTHOLOGIES AND POETRY

See also Children's books, p. 59

811 **Bynner, Witter.** Grenstone poems. Stokes $1.35

17–25234 Poem sequence of lyrics tracing the love of a young poet for his wife in life and death — a love opening his heart to love for all mankind. Includes no little verse of exceeding delicacy, sincerity and beauty.

Bookman, 46:440; Dial, 64:23.

811 **Morley, Christopher.** Songs for a little house. Doran $1.25

17–29993 Simple, tender home rhymes of good workmanship, including also witty light verse, clever parodies, and war poems.

Lit. Digest, 55:61, Dec. 8, '17.

811 ***Teasdale, Sara.** Love songs. Macmillan $1.25

17–25236 Poems voicing with exquisite charm many moods of woman's love. All the love verse yet written (1907–17 by this notable lyric poet.

Bookman, 46:442; N. Y. Times, 22:416, Oct. 21, '17.

811 **Van Dyke, Henry.** The red flower. Scribner 50c

17–31290 Twenty-one poems written in war time, but not all telling of war. Arranged under the headings: Premonition; Trial as by fire; France and Belgium; Interludes in Holland; Enter America.

Rev. of Rev. 57:105.

821 **Gibson, W. W.** Poems (1904–1917). Macmillan $2.25

17–24679 Collection grouped as Akra the slave, Stonefolds, Daily bread, Womenkind, Fires, Thoroughfares, Borderlands, Battle, Friends, Livelihood. Almost all have been published before in separate volumes. About half are dramatic dialogue. Most of them deal with commonplaces of daily life and labor but with sympathy, tenderness and often lyrical quality. Others are true idyls.

Dial, 63:435; Nation, 106:89; New Repub. 13: sup. p. 11, Nov. 17, '17.

821 **Hodgson, Ralph.** Poems. Macmillan 75c

17–14542 Slender volume of unusual verse, the first collection of this noteworthy English lyric poet's work, unusual in its skilled simplicity, whimsicality and emotional appeal.

Ath. Aug. '17:401; Dial, 63:150; Lit. Digest, 55:32, Aug. 11, '17; Nation (Eng.), 21:226; Times (Lond.), June 14, '17:283

821 **Oxenham, John.** "All's well!" Doran $1

18–2744 Vigorous war verses with a strong religious tone, aiming to comfort the anxious and sorrowful. Includes many hymns.

Rev. of Rev. 55:435.

821.08 ***Clark, G. H.** *ed.* Treasury of war poetry.
Houghton $1.25

17-25441 One hundred fifty-one British and American poems on the world war, 1914-17, arranged by subject. Includes some poems published since the issue of Cunliffe's *Poems of the great war* (*Best Books* 1916). Indexes of first lines, titles and authors. Brief biographical notes.

Independent, 92:262; Lit. Digest, 55:39, Dec. 8, '17; N. Y. Times, 23:12, Jan. 13, '18.

821.08 ***Monroe, Harriet & Henderson, A. C.** *ed.* The new poetry. Macmillan $1.75

17-7483 Interesting collection of about four hundred poems written since 1900 by about one hundred poets, mainly American. Excludes the work of poets already famous, as Synge, Yeats and Moody. Selected by the editors of *Poetry,* which journal is the ardent advocate and vehicle for "free verse." Valuable introductory essay and bibliography.

New Repub. 12:307; N. Y. Times, 22:81, Mar. 11, '17; No. American R. 205:781.

821.08 **Teasdale, Sara,** *comp.* The answering voice.
Houghton $1.25

17-25293 Collection of one hundred love lyrics, written in English by women since the middle of the last century. No long poems or translations have been included. Indexes.

Bookman, 46:441; N. Y. Times, 22:515, Dec. 2, '17.

HUMOR

817 or 741 **Herford, Oliver.** Confessions of a caricaturist.
Scribner $1

17-24407 Thirty-two amusing caricatures of celebrities, ancient and living, with a clever verse for each. There is humor in both pictures and rhyme.

17-30263 *Among us mortals* by W. E. Hill (Houghton $1) is a group of the best of the humorous drawings which appeared in the *New York Sunday Tribune,* 1916-17, showing frailties and eccentricities of human nature at theater, afternoon tea, movies, summer resorts, etc. Facial expressions are especially apt. Comments by Franklin P. Adams (F. P. A. of *Tribune*).

Herford, Springfield Repub. p. 19, Oct. 14, '17.
Hill, Dial, 64:36; N. Y. Call, Jan. 5, '18 p. 14.

817 **Leacock, Stephen.** Frenzied fiction. Lane $1.25

18-768 Burlesques of varying quality, the best of them in the author's spontaneous vein of whimsical fun.

N. Y. Times, 22:573, Dec. 23, '17; Outlook, 118:66.

DESCRIPTION AND TRAVEL

See also Children's books, p. 60

910.4 **Fletcher, A. C. B.** From job to job around the world.
Dodd $2

17-25257 Adventures of a University of California boy who worked his way around the world in three years with some degree of comfort. Good photographs. Reprinted from *The Wide World Magazine.*

Bookman, 46:334; N. Y. Times, 22:574, Dec. 23, '17.

914.7 **Ruhl, A. B.** White nights, and other Russian impressions. Scribner $2

17-13589 Illuminating descriptions and impressions of the long June nights in Petrograd, Russian ways of living and thinking in 1916, the Moscow art theater, the Duma, and various phases of the war. Photographs.

17-6752 Stephen Graham's *Russia in 1916* (Macmillan $1.25) is a slight volume of impressions gained from travel. If the politics and war prophecies are discounted, much that is enlightening is revealed concerning life in town and country, results of prohibition, cost of living, literature in 1916, and the important New Arctic harbor of Ekaterina.

17-13746 *Russian realities and problems,* ed. by J. D. Duff (Putnam $1.50) contains six lectures delivered by Paul Milyoukov and other well-known authorities at the University of Cambridge in August 1916.

Contents: The war and Balkan politics; The representative system in Russia; Past and present of Russian economics; Poland, old and new; The nationalities of Russia; The development of science and learning in Russia.

17-3732 *In far north-east Siberia* by I. V. Shklovsky; tr. by L. Edwards and Z. Shklovsky (Macmillan $3 915.7), is an exceptionally interesting contribution to our knowledge of Siberia. It contains a remarkable amount of information concerning the customs and mode of living of the Yakuts, Chooktchi, Lamouts and other natives of the province of Yakutsk. Author passed four years in this depressing country where life is a ceaseless struggle with cold, famine and disease. *Athenaeum,* Jan. '17:48 (adapted).

Photographs, drawings, map, index.

Duff, Spec. 118:493, Apr. 28, '17; Times (Lond.) Apr. 12, '17:171.

Graham, Nation, 104:430; New Repub. 11:165; N. Y. Times, 22:108, Mar. 25, '17; Yale R. n. s. 7:187.

Ruhl, Dial, 63:266; N. Y. Times, 22:209, May 27, '17.

Shklovsky, Dial, 62: 446; N. Y. Times, 22:196, May 20, '17; Sat. R. 122:626; Times (Lond.) Dec. 28, '16:631.

914.96 ***Brown,** *Mrs* **Demetra (Vaka).** Heart of the Balkans. Houghton $1.50

17-14034 Entertaining, discerning sketches of the author's experiences several years ago, journeying on mule and pony through the picturesque wilds of the Balkan provinces. She shared the primitive life of the war-ridden villages, and studied the people, especially the women, who possess an unconquerable patriotism.

17-10195 *A ride through the Balkans* (Sturgis $1.75) by A. E. Conway, describes an unconventional journey taken by two young Englishwomen, just before the outbreak of war in 1914, through Turkey, Greece, Albania, Montenegro. They traveled on horseback much of the way, living with the natives, and observing their customs. *A. L. A. Booklist* (adapted).

Numerous photographs and map.

18-1521 In *Balkan home life* (Dodd $3) L. M. J. Garnett, writing with the sympathy born of understanding, tells a thousand and one interesting things about the social customs, family ceremonies, beliefs and superstitions of these diversified and yet in many respects similar peoples whose home life today is so completely disorganized. Attractive photographs. Index.

Brown, Dial, 63:348; Lit. Digest, 55:42, Oct. 13, '17; Outlook, 116:305.
Conway, Ath. May '17:254; Spec. 118:441, Apr. 14, '17; Times (Lond.) Mar. 29, '17:146.
Garnett, Nation (Eng.) 22:22; N. Y. Times, 23:84, Mar. 3, '18; Times (Lond.) Sept. 13, '17:437.

915.18 ***Tisdale, Alice.** Pioneering where the world is old. Holt $1.50

17-26970 Personal experiences of a woman who accompanied her husband on business trips into the interior of Manchuria. She describes hardships and adventures with the zest of one who loves the open, the primitive and the unexpected. Twenty attractive illustrations from photographs.
Independent, 93:372; Nation, 106:20.

915.2 ***Hitchcock, A. M.** Over Japan way. Holt $2

17-31433 An American's first encounter with things Japanese — rikishas, hotels, food, schools, theaters, newspapers, cigarettes, art. Its virile humor, fresh and popularly picturesque style give it wide appeal. Information is reliable as well as entertaining. Many excellent photographic illustrations.
Lit. Digest, 56:40, Jan. 12, '18; N. Y. Times, 23:10, Jan. 13, '18.

915.5 **Dwight, H. G.** Persian miniatures. Doubleday $3

17-26877 Nineteen brilliant, wholly delightful travel sketches, picturing from unexpected angles unfamiliar features of a famous land. Includes a chapter on rug books. Twenty-one illustrations from drawings.
Life, 71:270; Lit. Digest, 55:41, Dec. 8, '17; Nation, 106:599; N. Y. Times, 23:20, Jan. 20, '18.

915.6 **Childs, W. J.** Across Asia Minor on foot. Dodd $4

17-26394 Diary of a leisurely journey of 1300 miles afoot from the Black Sea to the Mediterranean. Though the author is more interested in people than politics, he makes some keen observations on the Armenian situation before the war, and the German plans for the Bagdad railway. Many halftone photographs, map.
Exceptionally attractive and brilliant. His shrewd estimates of the native peoples are fresh and valuable. *Spectator,* 118:273, Mar. 3, '17.
Nation (Eng.) 21:44; N. Y. Times, 22:196, May 20, '17; Times (Lond.) May 10, '17:221.

917.11 **Haworth, P. L.** On the headwaters of Peace River. Scribner $4

17-28894 Fine, enthusiastic book of adventure and hunting on a 1000 mile canoe trip taken by author and guide in British Columbia. Tells in easy, entertaining style about the country, scenery, game and incidents of trip. They pushed into new country, and discovered a large glacier. About 50 good photographs.

17-5856 *In Canada's wonderful northland* by W. T. Curran (Putnam $2.50 917.14) is a lively, day-by-day account of eight months' travel by canoe, motor boat, and dogsleds along east and south coasts of Hudson bay, 1912, to investigate natural resources of country. Records settlements, interesting people, best camps, beautiful scenery, trouble with guides, dogs, and unusually stormy weather. Interesting to readers who enjoy "hitting the trail." Five maps, good photographs.
Curran, Dial, 62:531; Nation, 105:323; Times (Lond.) Aug. 23, '17, p. 398.
Haworth, N. Y. Times, 22:482, Nov. 7, '17.

917.2 ***Spence, Lewis.** Mexico of the Mexicans. (Countries and peoples ser.) Scribner $2

18-1906 Interesting reading, but especially useful for reference since, like others of the series, it covers rather compactly every phase of life in town and country. Special chapters on the aborigines and savages, the revolution, and the Mexico of tomorrow. Written by an Englishman somewhat critical of American policy. Photographs, map, bibliography, index.

Spec. 119:145, Aug. 11, '17.

917.29 **Verrill, A. H.** Book of the West Indies. Dutton $2,50

17-29601 Enthusiastic descriptions of scenery, climate and resources of each island, with something of history and everyday life. Appendix of 100 pages contains information useful to tourists. Numerous halftone photographs and pen sketches; maps and index.

Dial, 64:157; N. Y. Times, 22:579, Dec. 30, '17; Outlook, 117:575.

917.471 ***Shackleton, Robert.** Book of New York. Penn $2.50

18-87 Pleasantly written, informal guide.

It describes the city of today side by side with the city of yesterday, their institutions, landmarks and ideals, and so evolves an interpretation of the spirit of New York as a city of today yet also a city of three centuries. *A. L. A. Booklist.*

Photographs; drawings by R. L. Boyer. Index.

17-30247 *A loiterer in New York,* by H. W. Henderson (Doran $4 917.471), is a very delightful chronicle of the architectural and sculptural features of the city, interspersed with friendly gossip and historical anecdotes. Excellent photographs and halftones of paintings.

17-30045 A. A. Chapin in *Greenwich Village* (Dodd $2.50 974.71) sketches vivaciously the history of this romantic section of New York City, and pictures the interesting inhabitants, life and eating places of its "Latin Quarter" of today. Sixteen drawings by A. G. Cram.

Chapin, Dial, 64:240; Lit. Digest, 55:38, Dec. 8, '17; N. Y. Times, 22:493, Nov. 25, '17.

Henderson, Dial, 64:240.

Shackleton, Dial, 64:240; Lit. Digest, 55:51, Dec. 8, '17.

917.4753 ***Longstreth, T. M.** The Adirondacks. Century $2.50

17-25281 Delightfully entertaining and informing narrative of the wanderings of two young men and an amiable pack pony through the Adirondacks from June to December. Describes the country and routes of travel in sufficient detail to make the book valuable to other holiday seekers. Attractive illustrations and a map.

N. Y. Times, 23:10, Jan. 13, '18; Rev. of Rev. 56:551.

917.5 ***Cram, Mildred.** Old seaport towns of the South. Dodd $2.50

17-28900 The author, with her artist brother, journeyed from Baltimore to Galveston along the coast for six weeks, and has made an engaging record, full of humor, anecdotes, bits of description and tradition. Attractive sketches by Mr Cram.

Dial, 63:592; N. Y. Times, 22:482, Nov. 18, '17.

917.5 ***Street, Julian.** American adventures. Century $3

17-30047 Companion volume to *Abroad at home.* Author and his illustrator-companion, Wallace Morgan, picture with entertaining,

humorous text and numerous drawings their impressions on a sight-seeing tour through the Southern states. Appeared in *Collier's*.

Bookman, 46:335; N. Y. Times, 22:482, Nov. 18, '17.

917.8 **Mills, E. A.** Your national parks. Houghton $2.50

17-14711 Historical and descriptive guide to our national parks. Includes those of Hawaii, and Canada, and a chapter on John Muir. Good illustrations, maps, bibliography and supplement by L. F. Schmeckebier giving railway connections, hotel and guide rates, suggestions for equipment, and itineraries. Index.

17-14959 *Glacier national park* by M. E. Holtz & K. I. Bemis (Doran $2 917.86) is a "friendly guide to the national playground" by two women who have explored its wonders on horseback, afoot, by auto and launch. Entertaining descriptions of mountain scenery, glaciers, lakes, trails, and flower fields, and chapters on the Blackfoot Indians and their legends. Beautiful photographs, map, and index.

Holtz, N. Y. Times, 22:229, June 17, '17.

Mills, Bookman, 46:213; Dial, 63:115; Lit. Digest, 56:42, Feb. 9, '18; N. Y. Times, 22:229, June 17, '17.

918 **Franck, H. A.** Vagabonding down the Andes. Century $4

17-25452 Informing but bulky day-to-day narrative of a four-year journey, chiefly afoot, from Panama to Buenos Aires. Gives a detailed, unwhitewashed picture of the life and customs of the peon classes among whom the author stayed, and the out-of-the-way corners visited. Lacks index. Numerous photographs, map.

Bookman, 46:334; Nation, 106:20; New Repub. 13: sup. p. 18; N. Y. Times, 22:460, Nov. 11, '17.

918.1 **Elliott, L. E.** Brazil today and tomorrow. Macmillan $2.25

17-10576 Compact with timely information about the history, colonization, social conditions, industries, commerce and finance of Brazil; especially valuable to business men, and at the same time interesting to the general reader. Author spent seven years traveling in South America, and is now literary editor of the *Pan-American Magazine*. Photographs, maps, index.

17-29767 *The Brazilians and their country* by C. S. Cooper (Stokes $3.50) is more leisurely and discursive, combining a traveler's impressions of Brazilian characteristics, and a business discussion of the country's resources, trade, educational facilities and government, with frequent comparisons between North and South America. *A. L. A. Booklist* (adapted)

Photographs, map, index.

Cooper, Bookman, 46:606; N. Y. Times, 22:579, Dec. 30, '17; Rev. of Rev. 57:219.

Elliott, Bookman, 45:319; Dial, 63:278; N. Y. Times, 22:101, Mar. 25, '17; Outlook, 116:161.

918.8 **Mathews, *Mrs* Gertrude (Singleton).** Treasure. Holt $2

17-9241 Adventures of a naturalist engineer in search of a traditional gold mine in Dutch Guiana, as he told them to the author. Excellent descriptions of the country, its flora, fauna, natives and gold mining. Twenty halftone photographs.

N. Y. Times, 22:326, Sept. 2, '17.

919.8 **Peary, R. E.** Secrets of polar travel. Century $2.50

17-30385 Describes the building of the Roosevelt, the careful selection of men and equipment, and methods of living, dressing and traveling which the author developed through long experience and which made the discovery of the North pole possible. Full of interest to Arctic explorers and the general reader. Photographs by author.
Bookman, 46:334; N. Y. Times, 22:449, Nov. 4, '17.

HISTORY

See also Children's books, p. 60

940.91 ***Hazen, C. D.** Modern European history. (American historical ser.) Holt $1.75

17-6333 Admirable survey of growth of the spirit of liberty during past 150 years. Really a textbook but very readable, supplying information constantly being sought. Emphasizes social phases of political history. The first 250 pages have appeared as *The French revolution and Napoleon,* the rest of the book draws on his *Europe since 1815.* Profusely illustrated, many clear maps, bibliography for each chapter. Best book of its class (1917).
Nation, 104:554; School R. 25:686.

940.912 **Beer, G. L.** The English-speaking peoples. Macmillan $1.50

17-17291 Timely, penetrating analysis of past and present Anglo-American relations, advocating a cooperative democratic alliance of all English-speaking peoples which would insure a future peace. The references to works in the "Notes" practically constitute a bibliography. Index.
The work of a scholar, thoroughly documented. Not primarily addressed to scholars but to thinking people. Abounds with fresh suggestions and arguments. *Yale Rev.* n. s. 7:416.

17-28774 In *The rebuilding of Europe* (Century $1.50 940.913) D. J. Hill traces in a scholarly and convincing way the history of European ideas of government, the fundamental issues of the war (state absolutism and economic imperialism) and advises as the basis for enduring peace, international organization. Five of the eight chapters were published in the *Century.* Index.

18-286 *Democracy after the war* (Macmillan $1.25 321.8) by J. A. Hobson, is a relentless, valuable analysis of the modern state emerging from war into normal life, with definite suggestions as to the methods by which democracy may overcome its opponents.
The book will probably outlive the great struggle of which it is a prophecy. *Athenaeum,* Feb. '18:90.

17-29207 G. L. Dickinson in *The choice before us* (Dodd $2 172.4) gives a brilliant, forceful picture of the ruin that faces the world unless this war ends war, points out the necessity of a changed attitude of government not only in Germany, but in all countries, and discusses the League of nations as the only way to a lasting peace.
More than once in Mr Dickinson's desire to be fair to our enemies he certainly is a little unfair to his countrymen. *Times (Lond.)* June 28, '17:303.
Every thinking man and woman should read this book. *Saturday Review,* 124:129.

17-6558 *A league to enforce peace* by Robert Goldsmith (Macmillan $1.50 172.4) is an official statement of the league's program, addressed in popular vein to the general reader. The preliminary

chapters are devoted to the forces that have failed to prevent war; part 2 presents the practical program of the league; part 3 is an arraignment of militarism. Appendix gives indorsements of league's proposals; bibliography, index.

Beer, Ath. Oct. '17:505; Dial, 63:520; Jour. Pol. Econ. 26:101; Nation, 105:322; N. Y. Times, 22:356, Sept. 23, '17.

Dickinson, Nation, 106:19; Spec. 119:189, Aug. 25, '17.

Goldsmith, Bookman, 45:183; Dial, 62:387; New Repub. 10: sup. p. 20, Apr. 21, '17; N. Y. Times, 22:64, Feb. 25, '17.

Hill, Lit. Digest, 55:42, Dec. 1, '17; Nation, 106:298.

Hobson, Nation (Eng.) 22:574; N. Y. Times, 23:43, Feb. 3, '18; Survey, 39:574.

940.912 ***Gibbons, H. A.** Reconstruction of Poland and the Near East. Century $1

17-21742 Eloquent plea for a reconstituted Poland, a Balkan peninsula for the Balkan peoples, and for the rights of Constantinople and Mohammedan interests. Author believes that durable peace can not be assured unless European policies are made to conform to America's principles concerning the consent of the governed. Appeared in *Century*. Lacks index.

Lit. Digest, 55:46, Dec. 29, '17; Nation, 105:609; N. Y. Times, 22:306, Aug. 19, '17; Survey, 38:550.

940.913 **Aldrich, Mildred.** On the edge of the war zone. Small $1.25

17-24668 Continuation of the letters in *A hilltop on the Marne*. Intimate record of daily life in the little town of Huiry, France, during the three years of the war, September 1914-April 1917, with soldiers coming and going, sometimes staying a week. War is heard and felt but not seen. Charmingly written and an excellent picture of French peasant life under war conditions.

17-29627 *My home in the field of mercy* (Doran $1.35) is a humorous and pathetic continuation of *My home in the field of honor* telling how the author, Mme. F. W. Huard, established a hospital in her devastated chateau near Soissons. With no conveniences and scanty supplies, she cared for 120 *poilus*, improvised diversions, and set the men to work when possible.

17-23949 Mme. Mary K. Waddington's *My war diary* (Scribner $1.50) relates her experiences, August 1914-October 1916, and gives a picture of the life of French women in wartime. She describes her life in Paris, Mareuil and Hazebrouck, the difficulties of traveling, her anxiety over her son at the French front, organization of workshops and other relief work, typical Parisian street scenes, reports of German attacks, occupation of villages, etc.

Aldrich, Boston Transcript, Dec. 8, '17:7; Lit. Digest, 55:38, Dec. 8, '17.

Huard, Life, 71:276; Nation, 106:243; N. Y. Times, 22:492, Nov. 25, '17.

Waddington, Lit. Digest, 55:52, Dec. 8, '17; N. Y. Times, 22:573, Dec. 23, '17.

940.913 ***Bairnsfather, Bruce.** Fragments from France. Putnam $2.50

17-26972 One hundred fifty clever and amusing cartoons of the "Tommies" in the trenches, in which the artist has put down what he himself, a captain in the British army, "has seen and heard and felt and smelt — and laughed at." Originally printed in the London *Bystander*.

940.913 ***Buchan, John.** Battle of the Somme. Doran $1.50

17-14221 A most lucid, vivid account marked by admirable balance, describing in detail the successive stages of the allied advance on the Somme from July to November 1916. Contains reports on the battle by Sir Douglas Haig, and General Sixt von Arnim. Excellent maps and photographs.

17-3464 In *The battles of the Somme* (Doran $2) by Philip Gibbs, foremost English war correspondent, the interest lies rather in separate scenes than in the whole campaign. Gives a graphic and unforgettable picture of war with all its humors, hideousness and tenderness drawn from the day by day impressions of an eye witness. Map.

17-18381 *The turning point* (Dodd $1.50) by H. P. Robinson, based on his dispatches to the *London Times*, is for the general reader who wants a pictorial description of the British army's part in the battle. More matter-of-fact than Gibbs, less detailed and technical and more picturesque and anecdotal than Buchan. Photographs.

17-27866 *The old front line* (Macmillan $1) by John Masefield, is a graphic word painting of the "old front line" in France before the Battle of the Somme. Follows the winding line of trenches perpetuating each landmark for the time "when this war is a romance in memory, and the soldier looking for his battlefield will find his marks gone." Photographs.

Buchan, Life, 70:227; New Repub. 13:234; N. Y. Times, 22:323, Sept. 2, '17.

Gibbs, Bookman, 45:196; Lit. Digest, 54:1708, June 2, '17; N. Y. Times, 22:57, Feb. 18, '17; Outlook (Eng.) 39:108.

Masefield, N. Y. Times, 22:581, Dec. 30, '17; Rev. of Rev. 57:215; Times (Lond.) Jan. 3, '18:3.

Robinson, N. Y. Times, 22:399, Oct. 14, '17; Times (Lond.) May 3, '17:208.

940.913 ***Chéradame, André.** The pangerman plot unmasked. Scribner $1.25

17-1796 Reliable exposition of the pangerman plot, studied for 21 years by M. Chéradame, who tried in vain to warn Europe that Germany's aim has been for an empire from the North and Baltic seas to the Persian gulf and practical world control. Published in Paris, August, 1916. 31 small maps.

17-13588 *The immediate causes of the great war* by O. P. Chitwood (Crowell $1.35) is a brief, clear and able summary based on official documents. Does not argue the case, but gives systematic and adequate evidence on main points and leaves reader to judge. Good for people with little time. Index.

17-8207 The main idea of Friedrich Naumann's *Central Europe* (translation by C. M. Meredith, of *Mittel-Europa*) (Knopf $3 943.084) is the necessity for the permanent union of Germany and Austria-Hungary as a central European power "attracting" to itself lesser nations in order that Germany may become an international state. Important as showing Germany's political and economic program to be increasingly militant. Author is member of the reichstag and book is popular in Germany. Seventeen page bibliography of Austro-Hungarian and German literature (no translations listed). Index.

Chéradame, Lit. Digest, 54:413, Feb. 17, '17; No. American R. 206:477; Outlook (Eng.) 39:184; Spec. 117:805, Dec. 23, '16.

Chitwood, Rev. of Rev. 56:214.

Naumann, Dial, 62:390; Nation, 103:557; New Repub. 9:357; Spec. 118:701, June 23, '17; Survey, 38:359.

940.913 **Chevrillon, André.** England and the war (1914–15). Doubleday $1.60

17–15314 Able, sympathetic studies made for the *Revue de Paris* by a French journalist. As an analysis of the English mind, and of its gradual adaptation to a state of war, Rudyard Kipling considers it comes nearer the root of the matter than anything yet written by any Englishman. Index.

17-21840 *Towards the goal* (Scribner $1.25) by Mrs M. A. Ward (Mrs Humphry Ward) consists of letters to Colonel Roosevelt as representative of the American people, which give a stirring account of the way Britain overcame her unpreparedness, and describe author's second visit to the front. Sequel to *England's effort* (*Best Books* 1916).

Chevrillon, Am. Hist. R. 23:432; Nation, 105:128; N. Y. Times, 22:261, July 15, '17; No. American R. 206:637; Times (Lond.) June 14, '17:279.

Ward, Nation, 105:542; N. Y. Times, 22:301, Aug. 19, '17; Outlook (Eng.) 40:132; Times (Lond.) Aug. 2, '17:363.

940.913 **Curtin, D. T.** The land of deepening shadow. Doran $1.50

17–13672 An alert, adventurous young American correspondent of the *London Times* tells what he saw in Germany, 1916, as he traveled alone, often at the risk of his freedom. Concludes that "publicity, rigorous blockade, and big shells are the only argument" effective with Prussians at present (1917).

Ath. July '17:346; Nation, 105:204; New Repub. 12:54.

940.913 ***Eddy, Sherwood.** With our soldiers in France. Ass'n Press $1

17–26978 Timely message from a Y. M. C. A. official who has made a survey of the work in France. Pictures the soldier's life in the base camps and at the front, and the splendid efforts of the Y. M. C. A. to counteract physical and moral dangers.

18–1855 B. A. Jenkins, author of *Facing the Hindenburg line* (Revell $1.25) visited all the European battlefronts of 1917 in the double capacity of Y. M. C. A. lecturer and war correspondent. He writes in a lively, spontaneous way of Y. M. C. A. work, our soldiers overseas and of what he saw and heard everywhere.

Eddy, Independent, 93:72; N. Y. Times, 22:541, Dec. 9, '17.

Jenkins, N. Y. Times, 23:60, Feb. 17, '18.

940.913 ***Empey, A. G.** Over the top. Putnam $1.50

17–15575 Graphic personal experiences of an American who served for eighteen months with the British in France till wounded. He relates his thrilling adventures as one Tommy might tell them to another, with a mixture of grimness, humor and pathos. Contains a "Tommy's dictionary of the trenches." Fourteen illustrations.

17–29848 **Private Peat* (Bobbs-Merrill $1.50) by Harold Peat is a somewhat more serious narrative by a member of the first Canadian contingent. The reader will be inspired by his ingenious, enthusiastic story of experiences and his pictures of trench life during the defense of Ypres. Illustrated.

17–24723 *On the right of the British line* (Scribner $1.25) by Captain Gilbert Nobbs is a vivid account of an English officer's brief but intense experiences during five weeks on the Somme firing line, four weeks in hospital, blind and mourned as dead, and three months in German prison camps.

17-29361 *All in it* (Houghton $1.50) by Major Ian Hay Beith (Ian Hay, *pseud.*) continues the exploits of "The first hundred thousand" through a winter campaign at Ypres, and the Battle of the Somme. Told with the humor and human interest which made the first book so readable. Major Wagstaffe, Bobby Little and several new characters appear.

Beith, N. Y. Times, 22:462, Nov. 11, '17; Spec. 120.40, Jan. 12, '18; Times (Lond.) Nov. 22, '17:563.

Empey, Dial, 63:114; Independent, 91:184; Lit. Digest, 55:41, Dec. 8, '17; N. Y. Times, 22:239, June 24, '17.

Nobbs, Dial, 64:72.

Peat, N. Y. Times, 22:546, Dec. 9. '17.

940.913 ***Gerard, J. W.** My four years in Germany. Doran $2

17-25143 Candid, unadorned, and convincing account of events in Germany, 1913-17, from our ex-ambassador. Tells of duties and difficulties of his position, Germany's dishonesty in her relations with the United States and the growth of German hatred for America. Book's sincerity and value as a historical document more than balance its lack of literary polish.

17-17989 *Germany, the next republic* by C. W. Ackerman (Doran $1.50) is an enlivening journalistic record of his two years in Germany, 1915-17, as accredited correspondent of the United Press. Presents fresh facts about the struggle between the military and liberal parties in Germany and effect of President Wilson's policy. Author believes that only decided military defeat will help Germany to democracy.

17-26319 A. D. McLaren's *Germanism from within* (Dutton $3 943.084) is a careful, unprejudiced and interesting estimate of the politics, militarism, character and ideals of the German people, intended to show that the present feeling and policy are nothing temporary, but the result of long growth. Author has studied subject for years and lived in Germany the last seven. Index.

Ackerman, Dial, 63:104; Lit. Digest, 55:34. Sept. 29, '17; New Repub. 13:129; Times (Lond.) p. 3, Jan. 3, '18.

Gerard, Am. Hist. R. 23:398; Ath. Dec. '17:683; Dial, 63:460; Nation, 105:484.

McLaren, Dial, 63:401; Nation, 104:687; Rev. of Rev. 55:551.

940.913 ***Gibson, Hugh.** Journal from our legation in Belgium. Doubleday $2.50

17-29362 Diary (July-December 1914) of the First Secretary of the American Legation at Brussels, together with those pages of his 1915 journal relating to the case of Miss Edith Cavell. Presents a clear impression of what the first months of the war meant to Belgium.

One of the best books which the war has given us. *Nation,* 105:665.

New Repub. 13:101; N. Y. Times, 22:439, Oct. 28, '17.

940.913 ***Hankey, Donald.** Student in arms. (1st ser.) Dutton $1.50

e17-249 Unusually fine war essays by a gifted young English student killed in action October 1916. Interprets the mental and spiritual attitude of the average soldier toward his comrades, officers, religion, honor and the war, with insight, thoughtfulness and humor. Portrait.

17-17623 *Student in arms,* 2d ser. (Dutton $1.50) includes essays similar in character to the first, also dramatic sketches, a short biography, fragment of autobiography and portrait.

Dial, 62:532; 63:213; Life, 70:315; Nation, 105:375; Spec. 118:589, May 26, '17.

940.913 **Kellogg, Vernon.** Headquarters nights.
Atlantic Monthly Press $1

17-25619 Professor Kellogg who served over two years with the Belgian Relief Commission, relates his experiences with the German military machine, which changed him from a neutral pacifist to an ardent supporter of this war. Describes the deportation of Belgians, German ideas, and some amusing encounters with high officials. Short, convincing and valuable. Appeared in *Atlantic Monthly.*

940.913 **Kipling, Rudyard.** Sea warfare. Doubleday $1.25

17-7953 Vivid pictures of the work of Britain's "auxiliary navy," trawlers, submarines, destroyers. Collects in one volume the articles, stories and verses contained in *Fringes of the fleet* and *Tales of "the trade,"* and adds *Destroyers at Jutland.*

17-28778 *The British navy at war* by W. M. Dixon (Houghton 75), is a brief, readable account of the part the British navy has played in the war, with spirited descriptions of the Falkland isles and Jutland sea fights, and the work of the submarines. Halftone photographs, tactical diagrams, and maps.

Dixon, Cath. World, 106:265; Nation, 106:216; Yale R. n. s. 7:418.

Kipling, Dial, 62:358; N. Y. Times, 22:179, May 6, '17.

940.913 ***Low, S. J. M.** Italy in the war. Longmans $1.75

16-24919 Interesting and welcome account of Italy's part in the war, giving a good survey of the causes of her participation and showing the stupendous obstacles in Alpine fighting overcome by daring and ingenuity, and effect of the war on the nation. Written from a tour undertaken on invitation of Italian Headquarters Staff. Thirty-two excellent photographic illustrations, the majority official, three maps.

17-26484 Jacques Bainville's *Italy and the war;* tr. by Bernard Miall (Doran $1) is a clear-sighted statement of Italy's motives in entering the war, by a French correspondent on contemporary politics, long a resident. Of peculiar interest in giving a good idea of political Italy, explaining her national hopes, ideals, intentions. Optimistic and reassuring to the allies. No illustrations. Index.

17-14525 E. A. Powell's *Italy at war* (Scribner $1.50) describes entertainingly not only the outstanding features of the Italian campaign, but also the fronts of the allies. Author has knack of adapting technical details to the uninitiated mind and making them interesting. Less politics and more of actual warfare than Bainville, later than Low, but gives less on Italy. Many good photographs. Maps on end papers.

17-26656 An unpretentious but irresistible book is Will Irwin's *The Latin at war* (Appleton $1.75). It consists of vivid, human sketches of men and women under war pressure as he saw them in 1916 in France and Italy. Chapters on the Alpini and democracy of the French army make special appeal. Not illustrated.

Bainville, Ath. Jan. '17:36; Lit. Digest, 55:36, Sept. 15, '17; Sat. R. 121:376.

Irwin, Lit. Digest, 55:40, Sept. 15, '17; Nation, 105:154; New Repub. 12:225; Spec. 118:675, June 16, '17.

Low, Nation (Eng.) 20:426; Independent, 90:380; N. Y. Times, 22:141, Apr. 15, '17.

Powell, Dial, 63:212; Independent, 91:475; N. Y. Times, 22:266, July 15, '17.

940.913 **McClure, S. S.** Obstacles to peace. Houghton $2

17-8588 Author sees as obstacles to peace, the questions of territory, access to the sea, national security and the states of mind of the people at war, caused by belief in the records of alleged atrocities. Consists largely of extracts from official and semiofficial documents, reinforced by personal observations during 1916 in most of the warring countries. Fair, convincing, extraordinarily informing.

Am. Hist. R. 23:214; Bookman, 45:321; Nation, 105:38; Survey, 38:554.

940.913 ***McConnell, J. R.** Flying for France. Doubleday $1

17-6754 Brief, vivid story of the training and daily work of the American escadrille of the French flying corps, particularly over Verdun and the Somme. The splendid spirit of the author (since killed) and his comrades, among them Victor Chapman and Norman Prince, is inspiring.

17-1909 *With the French flying corps* (Scribner $1.25) is an informing account by C. D. Winslow, an American in the French flying corps, of his elaborate seven months' training at various French aviation schools; followed by his adventures while flying above Verdun. Interesting photographs.

18-497 *Cavalry of the clouds* (Doubleday $1.25) by Alan Bott ("Contact," *pseud.*), is a modest but enthusiastic record by an officer in a crack squadron of the Royal flying corps, who tells of its thrilling work, chiefly "long reconnaissance and offensive patrols around the German air country."

Bott, N. Y. Times, 23:49, Feb. 10, '18; Spec. 119:495, Nov. 3, '17; Times (Lond.) Oct. 25, '17:511.

McConnell, Independent, 90:296; N. Y. Times, 22:98, Mar. 18, '17; Rev. of Rev. 55:549.

Winslow, N. Y. Times, 22:141, Apr. 15, '17; Times (Lond.) Nov. 1, '17:530.

940.913 **MacQuarrie, Hector.** How to live at the front. Lippincott $1.25

17-24528 Good book for American soldiers written in plain, intimate fashion by a Scotch lieutenant, about discipline, tasks, moral dangers, Tommies, *poilus,* and how to come out of the war in the best possible condition, physically and spiritually. Camp men like it and so will home people. Twelve halftones from photographs.

Dial, 63:589; N. Y. Times, 23:2, Jan. 6, '18; Rev. of Rev. 57:215.

940.913 ***Nicolas, René.** Campaign diary of a French officer; tr. by Katharine Babbitt. Houghton $1.25

17-10365 Trench life, February to June 1915, as a cultured young Frenchman found it. Excellently translated from his hasty field journal. Gives an unusually clear impression of daily life at the front and of the indomitable French spirit.

Dial, 62:404; Independent, 90:296; Outlook, 116:33.

940.913 ***Seeger, Alan.** Letters and diary. Scribner $1.25

17-14031 Author was a young American poet of promise who was killed fighting in the French Foreign Legion.

His letters are the expression of a keenly sensitive and poetic mind awake to the dangers but more to the glories of a soldier's life. *Wisconsin Bulletin.*

17-14800 *Victor Chapman's letters from France* (Macmillan $1.75) is also by a young American who served first in the Foreign Legion and later in the American flying corps, and was killed at Verdun in 1916. Includes a memoir by his father and tributes from others.

Though simple in style, his letters are remarkable as showing unaffected indifference to danger and unflagging zest for his life in action. *Cleveland Open Shelf* (adapted).

17-15170 **Carry on* (Lane $1) by Coningsby Dawson is made up of intimate personal letters home written by the author from dugouts on the Somme battlefront. They are notable for their gifted style but above all for the splendid courage and spiritual uplift which the war has infused in the writer.

Chapman, Lit. Digest, 55:34, Sept. 29, '17; Nation, 105:462; New Repub. 12:22; N. Y. Times, 22:200, May 20, '17.

Dawson, Dial, 64:31; New Repub. 11:340; N. Y. Times, 22:257, July 8, '17.

Seeger, Dial, 63:206; Independent, 90:514; Nation, 104:758; No. American R. 206:137.

940.913 **Young, F. B.** Marching on Tanga. Dutton $1.50

18-26264 Will appeal to all lovers of good literature. A cultured English captain's narrative of General Smut's campaign in German East Africa, conveying vivid impressions of forced marches through pitiless bush, the fever and fatigue of man and beast, and the country's barbaric beauty. Photographs, map.

Dial 63:387; Nation, 106:457; N. Y. Times, 23:141, Mar. 31, '18; Times (Lond.) Sept. 20, '17:447.

941.5 **Russell, G. W.** The national being; by "A. E." Macmillan $1.35

16-22450 Remarkably stimulating study, discussing the author's conception of a cooperative commonwealth for Ireland under home rule, the establishment of communal control in agriculture and industry, and an autocracy of intellect dominating politics and government. Notable for its fine literary style.

17-27659 *The Irish issue in its American aspect* (Scribner $1.25) by Shane Leslie contains chapters by a brilliant young Irishman on the significance of Mitchell, Parnell, the Redmonds, Pearse, Kettle, Carson and Casement in Irish politics, the ethics of Sinn Fein, America's attitude toward the Irish question, and the curious interrelations of Ireland, America and England which the war may help to solve.

Russell, Ath. Nov. 1916:524; Nation, 104:163; New Repub. 10:270; Survey, 38:549.

943.44 ***Hazen, C. D.** Alsace-Lorraine under German rule. Holt $1.25

17-30886 Clear, trustworthy study of Germany's rule in Alsace-Lorraine since 1871 and of her unsuccessful efforts to assimilate the provinces. Concludes that they should be returned to France without a plebiscite.

Nation, 106:19; N. Y. Times, 22:558, Dec. 16, '17.

947.08 ***Levine, I. D.** The Russian revolution. Harper $1

17-15056 Terse, journalistic account by the foreign news editor of the *New York Tribune,* of the revolution and its results to mid-May 1917, preceded by an excellent analysis of causes. Four illustrations.

17-31172 Mrs Rheta (Childe) Dorr, author of *Inside the Russian revolution* (Macmillan $1.50) went to Russia in May 1917, witnessed the July revolution, gathered some interesting information about Rasputin, and camped nine days with the Woman's battalion of death. She saw Russia as "liberty gorged" and in great need of American aid in her struggle for a democracy. Eight halftone photographs.

17-27862 In the *Soul of the Russian revolution* (Holt $2.50) M. J. Olgin gives a scholarly interpretation for American readers of the growth of the revolutionary movement during the last 20 years or so, from the viewpoint of a Russian journalist and revolutionist. A large section entitled "Fighters and dreamers" is devoted to the reflection of the movement in modern Russian literature. Twenty-six illustrations.

Dorr, Outlook, 118:68; Rev. of Rev. 57:214.

Levine, New Repub. 12:56; N. Y. Times, 22:221, June 10, '17; Rev. of Rev. 56:101; Times (Lond.) Aug. 30, '17:413.

Olgin, Nation, 105:638; New Repub. 13:220; N. Y. Times, 23:14, Jan. 13, '18; Rev. of Rev. 57:214.

951 **Simpson, B. L.** (B. L. Putnam Weale, *pseud.*) The fight for the republic in China. Dodd $3.50

17-31438 Vigorously written account of the last six dramatic years (1911-17) in China, supported by official and semiofficial evidence. Appendix records a mass of valuable documentary material. Author a strong anti-imperialist, distrusting Japan, has spent a number of years in China, some of them in an official position. Many halftone photographs; index.

Bookman, 46:267; Independent, 93:200; N. Y. Times, 23:13, Jan. 13, '18.

956 **Jastrow, Morris, *jr.*** The war and the Bagdad railway. Lippincott $1.50

18-1122 Clear historical survey of Asia Minor from earliest times, showing how important its control has been and is to various nations. Describes development of Bagdad railway project and its vital significance to the present war. Advocates internationalizing the railroad as a solution of difficulties. Photographs, map.

New Repub. 13:257; Rev. of Rev. 57:214.

956.6 **Gibbons, *Mrs* H. D. (Brown).** Red rugs of Tarsus. Century $1.25

17-10364 Letters vividly describing the wholesale destruction of Armenians in 1909, written by the wife of a prominent young American historian, Herbert Adams Gibbons, from Tarsus where they were then living. Recent massacres of this present war (1917) make the book of special interest. Very readable, informal and personal.

Dial, 62:447; Life, 69:866; N. Y. Times, 22:201, May 20, '17.

973.7 ***Rhodes, J. F.** History of the Civil War, 1861-1865. Macmillan $2.50

17-30046 Excellent one-volume history, not an abridgement of the author's previous work, but a fresh study based in part upon later material. An achievement at once in condensation and readableness, recreating remarkably the spirit of the time with which it deals. Sixteen maps, bibliography, index.

Am. Pol. Sci. R. 12:158; Bookman, 46:592; N. Y. Times, 22:494, Nov. 25, '17; Outlook, 117:653.

BIOGRAPHY

See also Children's books, p. 62.

***Breshkovsky, Catherine.** The little grandmother of the Russian revolution; ed. by A. S. Blackwell.
Little $2

17-31436 Dramatic record of devotion to the cause of Russian freedom by "Baboushka" (dear little grandmother) as she is affectionately called. Composed of reminiscences of her seventy-three years, thirty of which she spent in exile in Siberia, and some especially interesting letters written to friends in America. Portrait, index.
Lit. Digest, 55:38, Dec. 8, '17; Nation, 106:657; N. Y. Times, 22:584, Dec. 30, '17; Outlook, 117:614.

Choate. **Strong, T. G.** Joseph H. Choate. Dodd $3

17-28096 Not the definitive biography but interesting portraits of Mr Choate in his four phases as New Englander, New Yorker, lawyer and ambassador; quotes freely from addresses and speeches. Many anecdotes illustrate his genial good nature, wit and wisdom. Based on personal acquaintance as well as on Mr Choate's own recollections and scrapbook material.
Bookman, 46:328; Nation, 105:489; N. Y. Times, 22:435, Oct. 28, '17.

Clemens, S. L. Mark Twain's letters. 2 v.
Harper $4

17-30756 Delightful collection, edited with just sufficient comment by Albert Bigelow Paine. They have all the extravagant humor, frankness, tenderness, courage and wise philosophy which characterized Mark Twain's generous personality, and they throw interesting light also on the creation of his books. Photographs, index.
Bookman, 46:583; Lit. Digest, 55:42, Dec. 29, '17; Nation, 106:115; N. Y. Times, 22:473, Nov. 18, '17.

Fiske. **Clark, J. S.** Life and letters of John Fiske. 2 v.
Houghton $7.50

17-27754. Authoritative and notable biography telling, largely in the words of Fiske's own lively letters and journals, of the great historian, thinker, man of letters and philosopher, of his contributions to American thought and life, the interesting world he lived in, and the many famous personages he knew. Two photogravure portraits, many halftones.
Lit. Digest, 56:30, Jan. 26, '18; Nation, 106:91; N. Y. Times, 22:569, Dec. 23, '17.

***Garland, Hamlin.** A son of the middle border.
Macmillan $1.60

17-22272 Autobiography to his thirty-third year: an impressive picture of pioneer life in the Middle West after the Civil War and of author's struggles for literary success in Boston in the eighties and early nineties.
In all the region of autobiography, I do not know quite the like of Mr Garland's story of his life and I should rank it with the very greatest of that kind in literature. *W. D. Howells* in *N. Y. Times*, 22:309, Aug. 26, '17.
Nation, 105:718; No. American R. 206:796.

Inness, George, *jr*. Life, art and letters of George Inness. Century $4

17-26890 An artist's vivid portrait of his artist father, drawn with appreciative understanding, based on long comradeship; delightful in style and interpretation. The many anecdotes illustrating the human qualities and methods of work of this famous American landscape painter make the narrative preeminently readable. Portrait and 37 reproductions of his work.

17-30892 *The life and art of William Merritt Chase* (Scribner $4), another noted American painter, by K. M. Roof, a former pupil, is a sympathetic presentation of the man and the artist, his family life, associations with Whistler and other celebrated contemporaries, methods of work, teaching and value of his art. Many reproductions of his paintings.

17-29347 *Rodin, the man and his art* a sumptuous volume, compiled by Judith Cladel and translated by S. K. Star (Century $5 735), contains an outline of Rodin's career, enthusiastic appreciations of his work, and excerpts from his notebooks in which he states his aims and ideals. Will appeal to all interested in sculpture. Forty beautiful photographs of Rodin's work, and several portraits.

Cladel, Bookman, 46:662; Dial, 64:35; Nation, 105:574; N. Y. Times, 22:557, Dec. 16, '17.

Inness, Bookman, 46:329; Lit. Digest, 55:44, Dec. 8, '17; Rev. of Rev. 57:99.

Roof, Lit. Digest, 55:51, Dec. 8, '17; Nation, 106:238; N. Y. Times, 23:31, Jan. 27, '18.

Keats. **Colvin, *Sir* Sidney.** John Keats. Scribner $4.50

17-30270 As delightful and readable as it is authoritative and final. Reconstructs Keats's environment and traces the influences of books and people in his work. The standard biography for both general reader and special student. Thirteen illustrations. Full index.

Dial, 64:64; Nation, 106:293; New Repub. 13:219; Sat. R. 124:440, Dec. 1, '17.

Matthews, Brander. These many years, recollections of a New Yorker. Scribner $3

17-25853 Packed with glimpses and anecdotes of nearly all the great figures in literary and dramatic life of the last generation in England and America, and of a number in France, and with much optimistic, keen and witty observation of life as a whole. *New York Evening Post.*

Bookman, 46:357; Nation, 105:639; N. Y. Times, 22:405, Oct. 21, '17; Outlook, 117:640.

Morgan, J. M. Recollections of a rebel reefer. Houghton $3

17-11810 Remarkable career of a Louisiana aristocrat who was a midshipman on a Confederate raider when fifteen and fought five years in the southern navy before he was 21. Later he pursued an adventurous career in the army of the khedive of Egypt, and in mining camps of Mexico, and served as United States consul general to Australasia. Told with humor and unusual narrative skill. Photographs, index.

Dial, 62:530; Lit. Digest, 55:33, Sept. 1, '17; Nation, 105:179; Rev. of Rev. 55:666.

Morley, John, *viscount.* Recollections. 2 v.
Macmillan $7.50

17-29196 A happy blend of autobiography, philosophic comment, literary appreciation and character sketching. Morley had an extraordinary talent for friendship. His personal vignettes are surprising in their variety, insight, impartiality and justice. He betrays no secrets, sets down no bitter verdicts. *Nation,* 105:568 (adapted).

One of the most notable books of the year, these reminiscences of Morley, the English Liberal, demand of the reader a background of knowledge of modern English politics and history.

Ath. Dec. '17:662; Dial, 64:16; New Repub. 13:286; N. Y. Times, 22:489, Nov. 25, '17; Spec. 119:568, 600, Nov. 17, '17 and Nov. 24, '17.

***Ravage, M. E.** An American in the making.
Harper $1.40

17-28804 A Roumanian immigrant follows the process of his Americanization from his days as pedlar and sweatshop worker on the New York east side through his years in a Missouri college. Delightfully written and good humoredly critical of himself and America.

Dial, 64:107; Nation, 105:609; New Repub. 14:30; N. Y. Times, 23:11, Jan. 13, '18

Slessor. **Livingstone, W. P.** Mary Slessor of Calabar.
Doran $1.50

16-22663 One of the most fascinating missionary biographies ever written. *Outlook,* 115:194.

Story of a humbly born Scotch woman who, fired by missionary zeal, went to Calabar, West Africa in 1876, where she worked with heroic devotion among the African bushmen till her death in 1915. Pictures vividly native life and customs. Photographs.

Independent, 88:327; Times (Lond.) Dec. 23, '15:490.

***Stern, E. G.** My mother and I. Macmillan $1

17-16442 Remarkably faithful and touching story of the tender relations between a Jewish immigrant mother of the ghetto and her daughter as pictured by the latter. Her Americanization through school, college and marriage makes an ever widening gap between their lives and interests bridged only by their deep affection for each other.

Bookman, 45:649; Nation, 105:224; N. Y. Times, 22:255, July 8, '17; Survey, 39:48.

Wilson. **Harris, H. W.** President Wilson.
Stokes $1.75

17-13510 Will interest Americans primarily because it gives so clear and well-defined a view from an English standpoint of President Wilson and his political policies and leadership. Also because of its unprejudiced and accurate presentation of American history from 1912-17, and résumé of Mr Wilson's life. *N. Y. Times,* 22:269, July 22, '17.

Portrait, maps, index.

17-31893 *The foreign policy of Woodrow Wilson, 1913-1917* (Macmillan $1.75 973.913) by E. E. Robinson and V. J. West, is an excellent reference volume outlining Wilson's foreign policy (146 pages), giving a chronology of the more important events, and extracts from ninety statements and speeches of the President and

his Secretaries of State announcing and carrying forward his policy (234 pages). Purposes to show that it has been a consistent development of his principles. Index.

Harris, Bookman, 46:201; Dial, 63:342; Nation (Eng.) 21: 146; Spec. 118:517, May 5, '17.

Robinson, N. Y. Times, 23:1, Jan. 6, '18; Outlook, 118:114.

FICTION

See also Children's books, p. 63-65.

***Bacheller, I. A.** The light in the clearing.

Bobbs-Merrill $1.50

17-11215 Golden rule ideals and wholesome sentiment animate this story of northern New York in the thirties, supposedly told by a young protégé of Silas Wright, United States Senator and Governor of New York, and picturing the great man as the hero of his home people rather than following his political career. *Cleveland Open Shelf.*

Bookman, 45:408; Dial, 62:483; Nation, 104:581; No. American R. 205:947.

Barbusse, Henri. Under fire; tr. by Fitzwater Wray.

Dutton $1.50

17-23984 Excellent translation of the famous French story *Le feu* which has been called an epic of the war. It describes with the most realistic details the horrors and sordidness in the life of a squad of French *poilus* at the front, yet voices their courage and faith. It has been criticized as a cynical or false picture of many phases of the life and spirit of the French soldier.

Bookman, 46:90; Dial, 63:455; Independent, 92:561; New Repub. 12:358.

***Benson, E. F.** Michael. Doran $1.35

16-19218 An awkward, shy, but very lovable young Englishman resigns his army commission for a musical career, and forms strong friendships with a young German pianist and his sister.

The story deals with the cross currents of tragedy which the war brings into their relations. *Pittsburgh Monthly Bulletin.*

English title *Mike.*

17-17423 *The tortoise,* by the same author (Doran $1.35) pictures with genial satire in its humor, the little round of interests of an upper set in a small English village before the war. Theme, the contrast of the onset of middle age with the radiancy of youth. Two leisurely love-stories and some good character studies. English title *Mr Teddy.*

Michael, Bookman, 45:92; N. Y. Times, 22:21, Jan. 21, '17; Spec. 117:347, Sept. 23, '16; Times (Lond.) Aug. 31, '16:416.

The tortoise, Bookman, 46:491; N. Y. Times, 22:434, Oct. 28, '17; Outlook (Eng.), 39:548; Times (Lond.), June 7, '17:272.

***Bottome, Phyllis.** The second fiddle. Century $1.35

17-28800 Well-written love story of a war cripple. Good characterization and clever conversation more than redeem a familiar plot.

Bookman, 46:491; N. Y. Times, 22:452, Nov. 4, '17.

Buckrose, *Mrs* **J. E.** The matchmakers.

Doran $1.35

16-21706 Genial, placid story of life in an English village, and of the friendly, if sometimes too officious, parishioners who are bent on

making a good match for the rector's young daughter. *Pittsburgh Monthly Bulletin.*
N. Y. Times, 22:47, Feb. 11, '17.

***Cholmondeley, Alice,** *pseud.* Christine.
Macmillan $1.25

17-21644 Though undoubtedly fictitious, these letters purporting to be written by a talented English girl studying music in Berlin, give a keen and unsparing portrayal of the German temperament and ambitions as seen in the summer of 1914, and combine a touching love story.
Dial, 63:220; New Repub. 12:277; N. Y. Times, 22:285, Aug. 5, '17; Times (Lond.) Sept. 20, '17:450.

***Conrad, Joseph.** The shadow line. Doubleday $1.35

17-12955 A sea story which the *Spectator* aptly calls a Conradian version of "The ancient mariner." A young captain relates how he crossed the "shadow line" from youth to manhood during a terrible voyage on a fever-stricken ship, his first command.
Dial, 62:442; New Repub. 11:194; N. Y. Times, 22:157, Apr. 22, '17; No. Amer. R. 205:949.

***Doyle,** *Sir* **A. C.** His last bow. Doran $1.35

17-28603 Eight new Sherlock Holmes stories, worthy companions of their famous predecessors.
Nation, 105:694; N. Y. Times, 22:433, Oct. 28, '17.

Dunsany, E. J. M. D. P., *18th baron.* A dreamer's tales. Luce $1.50

17-4466 Sixteen short stories of much imaginative power and of peculiar appeal to those sensitive to the charm of word melody. Published in England in 1910.
Spec. 106:288, Feb. 25, '11.

Ervine, St J. G. Changing winds. Macmillan $1.60

17-9813 Fine novel of contemporary life in England and Ireland, giving the experiences and ideas of four youths, an Irish lad and his three English friends, during school and college days, Ulster rebellion, and the war. Much clever dialogue and discussion of the relations of England and Ireland. Characters are real and sympathetically drawn.
Nation, 104:601; New Repub. 10:326; Spec. 118:567, May 19, '17; Times (Lond.) Lit. Sup. p. 187, Apr. 19, '17.

***Ferber, Edna.** Fanny herself. Stokes $1.40

17-25431 Brilliant portrayal of the driving ambition and business career of an American Jewish girl and of her later conflict between her commercial instincts, and talent in art and love for an old friend. Published in the *American Magazine.*
Dial, 63:463; Nation, 105:431; N. Y. Times, 22:380, Oct. 7, '17.

Foote, M. H. Edith Bonham. Houghton $1.50

17-8582 A rare friendship between two women forms the background. The death of one a few years after marriage brings to the other the duty of caring for her friend's motherless children. The detailed narrative of her experiences, late romance and leisurely, mature style make a strong appeal to the cultured reader.
Bookman, 45:648; Dial, 63:113; Nation, 105:40.

***Gerould, G. H.** Peter Sanders, retired.
Scribner $1.50

17-11709 How Peter Sanders, booklover, gentleman and ex-gambler, forced from home by a zealous district attorney, seeks new interests abroad and in the United States and gradually readjusts his point of view and his life. A fine-spirited story, fresh in its situations and keen but kindly in its characterization.
Dial, 63:73; Nation, 104:580.

***Harker,** *Mrs* **L. A.** Jan and her job. Scribner $1.50

17-10199 Delightful story with two pairs of lovers, two very engaging children and a most likable dog. Jan, the children's aunt, who finds it her "job" to bring them up, shares the part of heroine with a charming friend who acts as their nurse. Scenes laid in India and England.
N. Y. Times, 22:131, Apr. 8, '17; Outlook (Eng.) 39:377; Spec. 118:464, Apr. 21, '17.

Hill, Marion. McAllister's grove. Appleton $1.40

17-13950 Vivacious romance of a New York girl who struggles with a run-down Florida orange grove. Florida and orange growing described from evident acquaintance.
Dial, 63:74; N. Y. Times, 22:211, May 27, '17.

***Kerruish, J. D.** Miss Haroun Al-Raschid.
Doran $1.50

17-13954 Entertaining yarn of the extraordinary adventures of the daughter of a descendant of the Prophet and an English Assyriologist, while accompanying the latter on excavating expeditions in Mesopotamia. Vividly told with much good description and local color evidently based on first-hand knowledge.
N. Y. Times, 22:322, Sept. 2, '17; Outlook, 117:100.

Lee, Jennette. The green jacket. Scribner $1.35

17-24273 Novel mystery story and character study, its riddle answered to unusual purpose by a woman detective whose aim is to reform the criminals she catches.
New Repub. 13:sup. 14, Nov. 17, '17; N. Y. Times, 22:367, Sept. 30, '17.

***Lincoln, J. C.** Extricating Obadiah. Appleton $1.50

17-25818 Genial Cape Cod story abounding in racy dialect and amusing situations. The Obadiah of the tale is a kindly, simple sea cook who inherits $12,000 and trouble therewith.
Dial, 64:78; Lit. Digest, 55:51, Dec. 29, '17.

London, Jack. Jerry of the islands. Macmillan $1.50

17-12393 Exciting adventures of an Irish terrier in the Solomon islands; an almost human dog among real cannibals. Full of the life and color of the south seas.
Bookman, 45:536; N. Y. Times, 22:158, Apr. 22, '17.

***Lowndes,** *Mrs* **Belloc.** Lilla. Doran $1.35

17-10163 New presentation of the old Enoch Arden problem in England during the present war. A tragic bit of human experience written with dignity, good taste and in excellent style.
Bost. Transcript, Apr. 4, '17:6; Cath. World, 106:106; Times (Lond.) Oct. 5, '16:476.

Lynn, Ethel. Adventures of a woman hobo.
Doran $1.50

17-15672 Without money for the journey, the author and her husband made the trip from Chicago to California on an old-fashioned tandem bicycle, and after its demolition, by jumping freights. Full of interesting adventures and inspiring in its recital of kindnesses received by the way.
Lit. Digest, 56:36, Jan. 26, '18; N. Y. Times, 22:258, July 8, '17.

***MacHarg, William & Balmer, Edwin.** The Indian drum. Little $1.40

17-25511 Engrossing mystery and detective story with excellent pictures of life on the Great Lakes, evidently drawn from first-hand acquaintance.
N. Y. Times, 22:401, Oct. 14, '17; Outlook, 117:219.

***Morley, Christopher.** Parnassus on wheels.
Doubleday $1.25

17-24508 Breezy and thoroughly enjoyable story of a spinster of thirty-nine, who impulsively buys a wagon van of books, and coached by its former owner, a shy middle-aged professor, starts out on country roads for an adventure. The selling of the books proves a subordinate issue.
Nation, 106:118; N. Y. Times, 22:360, Sept. 26, '17.

***Nyburg, S. L.** The chosen people. Lippincott $1.40.

17-26391 An exceptional story, dramatic and full of human interest. Centers around a young rabbi of high ideals who, called to minister to a rich, self-satisfied congregation in Baltimore, tries to bridge the gap between his parishioners and the poor Jews of the slums.
Bookman, 45:317; Dial, 62:358; N. Y. Times, 22:102, Mar. 25, '17.

***Oemler, M. C.** Slippy McGee. Century $1.35

17-13219 A crippled burglar, butterflies, a priest, two villains, a charming heroine, a lover, and a small southern town are the elements in this engaging story of transformation of character as related by the priest, Father De Rancé.
Bookman, 45:409; Nation, 104:736.

***Poole, Ernest.** His family. Macmillan $1.50

17-13623 Vivid New York City setting. The principal characters are a father and his three motherless daughters, in whose dissimilar natures and interests he sees himself recreated. "A deep sense of the continuity of life as it is handed on from generation to generation pervades this thoughtful novel."
Bookman, 45:532; Dial, 63:113; Nation, 104:680; N. Y Times, 22:194, May 20, '17; No. American R. 205:943.

***Rice,** *Mrs* **Alice (Hegan).** Calvary Alley.
Century $1.35

17-26784 Follows the career of Nance Molloy of the slums of Calvary Alley who in all the poverty and vicissitudes of her youth kept alive her spirit of adventure and romance. A popular story full of humor and pathos.
Lit. Digest, 55:36, Oct. 27, '17; N. Y. Times, 22:366, Sept. 30, '17; Outlook (Eng.) 40:385.

Scott, *Mrs* E. C. Elizabeth Bess. Macmillan $1.25

17-24271 An engaging picture of a winsome little girl who lived in a New England village in the sixties. Her quaint deeds and sayings amuse the reader as much as they did her family and friends.

N. Y. Times, 22:548, Dec. 9, '17.

Snedeker, *Mrs* Caroline D. (Owen). Seth Way. Houghton $1.50

17-31029 Delightful, unconventional romance, the colorful setting of which is Robert Dale Owen's early nineteenth century communal experiment at New Harmony, Indiana. Most of the characters are real people, some of them ancestors of the author. *Cleveland Open Shelf.*

Bookman, 46:602; N. Y. Times, 22:550, Dec. 9, '17.

Vachell, H. A. Fishpingle. Doran $1.35

17-15975 Quiet story of the English countryside centering about the English land problem. Notable for excellent character sketches of a benevolently despotic squire and his tactful butler and ruler about whom there is a mystery.

Outlook, 117:100; Outlook (Eng.) 40:41.

Webster, H. K. The thoroughbred. Bobbs-Merrill $1.35

17-3575 Light, entertaining tale of the way in which a pampered and fastidious young wife proves herself a "thoroughbred" when her husband loses his wealth, and finds true happiness as well. Appeared in *Everybody's Magazine.*

Bookman, 45:207; Dial, 62:145; N. Y. Times, 22:26, Jan. 28, '17.

Willsie, *Mrs* Honoré (McCue). Lydia of the pines. Stokes $1.40

17-7817 Lydia is a fine, sturdy girl of the Middle West, the mainstay of a shiftless family. The theme is the struggle between her loyalty to a friend of her father who has been her benefactor, and her sense of justice which rebels against his corrupt dealings with the Indians of the near-by reservation. *Cleveland Open Shelf* (adapted).

Bookman, 45:208; Dial, 62:246; New Repub. 10: sup. p. 22, Apr. 21, '17.

CHILDREN'S BOOKS

172.1 **Hagedorn, Hermann.** You are the hope of the world! Macmillan 50c

17-23664 Points out eloquently to American boys and girls the great part they will be called upon to play in the life of the next few decades, and summons them to wake to their duties and opportunities as citizens of this mighty republic.

353.9 **Crump, Irving.** Boys' book of mounted police. Dodd $1.35

17-29964 Entertaining, spirited account of the organizations of mounted police which do such excellent and heroic work in protecting the rural districts of this country, Mexico and Canada. Good chapters on the New York State troopers. Photographs.

17-13226 *The boys' book of policemen* by the same author (Dodd $1.35 352.2) tells of the life and various duties of the bluecoats, or patrolmen, traffic guards, mounted police, motorcycle and harbor patrols, and detectives of New York City. Full of anecdotes of brave deeds and thrilling experiences. Photographs.

504 **Fabre, J. H. C.** Story book of science; tr. by F. C. Bicknell. Century $2

17-25300 "Uncle Paul'" describes to his nieces and nephews the habits of insects, use of metals, growth of plants and trees, the making of paper, cotton and wool, the nature of the air and many other wonders in nature. Rather stilted in the telling but full of facts fascinating to the curious child. Translated from the nineteenth French edition of a classic written for French children. Drawings in text.

17-31000 *Insect adventures* by the same author (Dodd $2 595.7 consists of selections made by L. S. Hasbrouck from Leixeira de Mattos's translations of Fabre's *Souvenirs entomologiques.* Includes accounts of the caddis-worm, bees, wasps, caterpillars, flies, spiders etc. For older children and adults. Crayon drawings.

Story book, Bookman, 46:497; New Repub. 13:104.
Insect adventures, Lit. Digest, 55:54, Dec. 8, '17.

614.88 ***Cole, N. B. & Ernst, C. H.** First aid for boys. Appleton $1.25

17-14057 Manual for Boy Scouts and for others interested in prompt help for the injured and the sick. *Subtitle.*

Considers emergencies dangerous to life, then those which may become serious through neglect. Directions given in a clear, breezy manner, with ingenious illustrations. Index.

Bost. Transcript, June 20, '17:6; Lit. Digest, 55:59, Dec. 8, '17.

623 ***Gibson, C. R.** War inventions and how they were invented. (Science for children) Lippincott $1

17-1948 Explains in a pleasant style the elementary facts about guns, explosives, shells, submarines, torpedoes, mines and aircraft, how employed in the past, and in the European war. Interesting to children and to adults. Illustrations, diagrams, index.

Spec. 117:685, Dec. 2, '16.

623.825 ***Collins, A. F. & Collins, V. D.** Boys' book of submarines. Stokes $1.35

17-31264 Brief history of the submarine, directions for making a model which will actually run, and much interesting information on the construction and operation of actual undersea craft, torpedoes and submarine chasers. Good illustrations and working drawings.

Rev. of Rev. 57:215.

629.1 ***Collins, F. A.** The air man. Century $1.30

17-21113 Describes briefly how flying is taught, and the requisites for an aviator's certificate; explains how the aeroplane may be used in sport, exploration and transportation, as well as its part in the European war. Popular and readable. Photographs.

17-30275 In Francis Rolt-Wheeler's *Wonder of war in the air* (Lothrop $1.35 623.74) the author, by means of a tale of the sensational adventures of an American boy who flies for France, succeeds in imparting information regarding the principles of

aviation, training of an aviator, and daring exploits of this branch of the service. Illustrations, many from photographs.
Collins, Nation, 105:349; N. Y. Times, 22:294, Aug. 12, '17.
Rolt-Wheeler, Lit. Digest, 56:40, Jan. 12, '18.

797 **Miller, W. H.** Boys' book of canoeing and sailing. Doran $1.50

17-9127 Very enthusiastic, clear and practical directions for the building, outfitting and management of the principal types of sailing craft, canoes and motor boats, at moderate cost. Illustrated by numerous photographs and working drawings.
Independent, 91:97; Rev. of Rev. 55:665.

808.8 **Smith, E. S.** *comp.* Mystery tales for boys and girls. Lothrop $1.50

17-23758 Twenty-six of the best short stories and story-poems of ghosts, haunted houses, hidden treasure and strange enchantment. Selected chiefly from standard writers.
Bookman, 46:499; N. Y. Times, 22:441, Oct. 28, '17.

812 **Smith, N. A.** Plays, pantomimes and tableaux for children. Moffat $1

17-28179 Five plays, four pantomimes, and three series of Christmas tableaux based largely upon fairy motives. Adapted for acting at home and in schools and kindergartens by children of different ages. Clever suggestions for staging and costumes.

17-25837 *Holiday plays for home, school and settlement,* by Virginia Olcott (Moffat $1), gives eight attractive playlets for New Year's, Saint Valentine's, April Fool's, Easter, Arbor Day, Hallowe'en, Thanksgiving and Christmas. Each play is preceded by a story outline. Color plates and outline drawings reinforce its costume hints.
Smith, Bookman, 46:495.

821 **De la Mare, Walter.** Peacock pie. Holt $2

16-21123 Fanciful, delicate, fantastic nonsense rhymes such as might be recited by some one of the gentler members of the goblin race for the amusement of an imaginative human child, or adult. Charmingly illustrated in black and white by W. Heath Robinson, with frontispiece in color.
Bookman, 46:89; Dial, 63:150; New Repub. 12:279; Sat. R. 123:232.

821.08 ***Skinner, A. M. & Wickes, F. G.** *comp.* Child's own book of verse. 3 v.
Macmillan bk 1, 40c; bk 2, 45c; bk 3, 50c

17-21861 Collections of children's poems designed for use during the four primary grades, carefully graded and including the classics as well as poems by our best recent writers. Book 1 contains "sound" poems, simple lyrics, and story-telling poems. Books 2 and 3 follow the same general lines, but the sound poems are of a higher grade in vocabulary, thought and poetic feeling. The story-telling poems lead up to the ballad, and in book 3 poetic narratives and pure lyrics are included. Illustrated in black and white by Maud Fuller and Michael Petersham. Indexes.

917.8 **Yard, R. S.** The top of the continent. Scribner 75c

17-25279 Two lively children and several jolly "grown-ups" spend a summer exploring the wonders of our national parks. They have many exciting adventures, and learn something of the geology and legends of the places. Author is in the National Park Service. Seventy-nine excellent photographs and drawings.
N. Y. Times, 22:482, Nov. 18, '17.

929.9 **Tappan, E. M.** Little book of the flag. Houghton $1

17-25612 History of the flags of America from time of the colonists to the present, with chapters on the flag in war and peace, flag etiquette, and 16 selections in prose and verse suitable for Flag Day. Handy book for library or school. Colored plate, index.

940.913 ***Nida, W. L.** Story of the world war for young people. Hale Bk Co. 50c

17-24226 Concise, simple story of the war, designed as textbook for upper grades, presenting fair-mindedly for juvenile readers, the war's causes, campaigns and principal battles on all fronts during the first three years, and America's reasons for entering the conflict. Contains President Wilson's war message.

940.913 **Perkins, *Mrs* Lucy (Fitch).** The Belgian twins. Houghton $1.25; School ed. 60c

17-29863 Story is based on actual experiences of two little Belgian children who became separated from their parents during the German invasion, but were finally reunited in America. The background of the war and the sad adventures provide a more painful plot than is usual in the "twin" books, but no horrors are described and the ending is happy. For children from nine to thirteen. Crayon drawings by author. The school edition (60c) is very satisfactory. Printed from the same plates, with the same illustrations, on thinner paper and with narrower margins. Binding decorated and reinforced.

W1723 *The Dutch twins primer* (Houghton 44c 372.4) by the same author is a first and second grade reader consisting of simple sentences and vivacious dialogue. The amusing incidents and attractive drawings by the author are all new. Word list and suggestions for teachers.
Belgian twins, Lit. Digest, 55:60, Dec. 8, '17; N. Y. Times, 22: 547, Dec. 9, '17.

951 **Roe, A. S.** Stories from Chinese history. Stokes 60c

17-26895 Eleven famous episodes, legendary and historical, from Chinese annals told attractively for children about ten years old. Three colored plates, 11 black and white head and tailpieces.

FAIRY AND FOLK TALES

Gate, E. M. The broom fairies, and other stories. Yale Univ. Press $1

18-26087 Eight new fairy tales told with charming simplicity and considerable imaginative power.
Dial, 63:600.

398 **Grimm, J. L. K. & W. K.** Fairy tales.
Harper $1.50

17-31071 Sixty-seven of the famous stories with profuse illustrations in black and white by Louis Rhead, excellent in spirit and drawing. Companion volume to the other Harper books at this price illustrated by the Rhead brothers. This volume contains thirty of the fifty-three stories included in the Macmillan edition illustrated by Walter Crane ($1.50) though in another translation.

398 **Newbolt, *Sir* Henry.** Book of the happy warrior.
Longmans $1.75

18-300 Tells anew in a delightful way the stories of French and English heroes — Roland, Richard the Lion-Hearted, Saint Louis, Robin Hood, Bertrand du Guesclin, the Black Prince, and Chevalier Bayard — with chapters on France v. gentlemen of England, English school spirit, and today's chivalry, including Boy Scouts. Illustrated by Henry J. Ford.
Ath. Dec. '17:688; Sat. R. 124: sup. Dec. 8, '17, p. 6; Spec. 119:473, Nov. 3, '17.

398 **Olcott, F. J.** *ed.* The red Indian fairy book.
Houghton $2

17-25283 Sixty-four Indian stories of gods and heroes, animals, birds, flowers, winds, water and stars. Grouped by months. Editor says, "In retelling, all that is coarse, fierce and irrational has been eliminated as far as possible and the moral and fanciful elements retained. The plots have been more closely constructed." Useful seven-page subject index for the story-teller.
Bookman, 46:494; Lit. Digest, 55:54, Dec. 8, '17.

398 —— Tales of the Persian genii. Houghton $2

17-29800 Colorful stories within stories, after the fashion of the *Arabian nights*, telling with much gorgeous detail, of viziers' daughters, good genii, wicked marids, afrites, witches and enchanters. Illustrated in color by Willy Pogány.
Lit. Digest, 55:4 Dec. 8, '17.

398 **Ransome, Arthur.** Old Peter's Russian tales.
Stokes $2

17-26894 Twenty folk and fairy tales charmingly told by Grandfather Peter to little Vanya and Maroosia. New in atmosphere and sometimes in plot to American children. Fascinating illustrations in black and white and color by Dmitri Mitrokin.
Lit. Digest, 55:56, Dec. 8, '17; Sat. R. 122: sup. Dec. 9, '17: p. 10.

398 ***Skinner, E. L. & Skinner, A. M.** *ed.* Nursery tales from many lands. Scribner $1.50

17-17068 Delightful collection of 18 stories, several old favorites and some new ones, selected from the folk and fairy tales of many lands. Large type, drawings in black and white and one in color by B. F. Wright.

BIOGRAPHY FOR CHILDREN

Lee. **Hamilton, J. G. de R. & Hamilton, M. T.** Life of Robert E. Lee for boys and girls. Houghton $1.25

17-28464 Enthusiastic yet unbiased and historically sound biography of the great Confederate general following his career from boyhood through West Point, army life in Mexico, the Civil War, and peaceful later years. Contains interesting extracts from his letters. Index, photographic illustrations.
Cath. World, 106:694.

Lincoln. **Gordy, W. F.** Abraham Lincoln. (Heroes and leaders in American hist.) Scribner 75c

17-24060 Simply told yet entertaining biography, suitable for supplementary school reading. For younger children than Nicolay's *Boys' life of Abraham Lincoln.*
The selection of long familiar stories has been sensibly made, the general historical background has not been lost sight of, and the frank enforcement of moral lessons to be drawn from Lincoln's career is natural and effective. *Nation,* 106:551.
Interesting photographs and drawings, index.

***Parkman, M. R.** Heroes of today. Century $1.35

17-25610 Short biographies of modern workers for humanity in many places and ways, whose lives will prove inspiring to boys and girls. Muir, Burroughs, Grenfell, Captain Scott, Riis, Trudeau, Goethals, Bishop Rowe, Langley, Rupert Brooke and Herbert Hoover are included. Reprinted from *St Nicholas.* Illustrated.
Lit. Digest, 55:56, Dec. 8, '17; N. Y. Times, 22:441, Oct. 28, '17.

*—— Heroines of service. Century $1.35

17-25609 Brief biographical sketches of Mary Lyon, Alice Freeman Palmer, Clara Barton, Frances Willard, Julia Ward Howe, Anna Shaw, Mary Antin, Alice Fletcher, Mary Slessor, Madame Curie and Jane Addams, presenting their struggles for achievement and triumphs in service. Photographic illustrations. Reprinted from *St Nicholas.*
Bost. Transcript, Nov. 14, '17:6; Lit. Digest, 55:56, Dec. 8, '17; N. Y. Times, 22:441, Oct. 28, '17.

CHILDREN'S STORIES

***Brown, E. A.** The Spanish chest. Lothrop $1.35

17-23755 An American family spend a winter on the picturesque Island of Jersey, apparently described here at firsthand. Some delightful acquaintances, interesting adventures, a secret stair and hidden treasure are combined to make an entertaining tale.
Bost. Transcript, p. 6. Sept. 8, '17.

***Cheyney, E. G.** Scott Burton, forester. Appleton $1.35

17-11697 A novel setting (the forestry school of the University of Minnesota), high ideals in sport, work and friendship, and a wholesome outdoor atmosphere distinguish this attractive story of the college years of a young American student of forestry.

Dickinson, A. D. & H. W. Children's book of patriotic stories; the spirit of '76. Doubleday $1.25

17-25380 Collection of stirring stories of boys' and girls' adventures — not history, yet true to the spirit of the Revolution. A descriptive note precedes each, while the table of contents indicates which will suit older and which younger children.
Cath. World, 106:551.

Dyer, W. A. The five Babbitts at Bonnyacres. Holt $1.30

17-25085 Pleasant, natural story in which a city family who have to move to a farm on account of the father's health, manage gradually by good team work and splendid pluck to make a living and gain much pleasure too. Initiates the reader into many details of farm life and work and its difficulties and expenses as well as joys. For older children.
Lit. Digest, 55:54, Dec. 8, '17; N. Y. Times, 22:401, Oct. 14, '17.

***Fisher,** *Mrs* **D. F. (Canfield).** Understood Betsy. Holt $1.30

17-23050 A nervous, self-centered little girl escapes from the city and from being "understood" by a loving but misguided aunt, and among sensible relatives on a Vermont farm develops into a healthy, resourceful child. Exceptionally good story which might well be included on adult shelves as well for its useful hints on child training. Published in *St Nicholas.*
Lit. Digest, 55:48, Dec. 29, '17; New Repub. 12:166, Sept. 8, '17; N. Y. Times, 22:294, Aug. 12, '17.

Knipe, *Mrs* **Emilie (Benson) & Knipe, A. A.** A maid of old Manhattan. Macmillan $1.25

17-24856 The time is that of the last Dutch governor, Peter Stuyvesant, and the heroine a young girl, strangely protected by the Indians, who renders a signal service to the province of New Netherlands and who finally solves the mystery of her identity. *Pittsburgh Monthly Bulletin.*
A good picture of the times with romance enough to please girls about 14. *Dial.*
Lit. Digest, 55:48, Dec. 29, '17; Nation, 106:187.

Newberry, Perry. Castaway island. Penn $1.75

17-23974 Adventures of a gallant soldier of fortune and a 16 year old lad wrecked on Charles island, of the Galapagos group, off the coast of Ecuador. Abundant practical details of a Robinson Crusoe life.
Outlook, 117:510.

***Pier, A. S.** The Plattsburgers. Houghton $1.25

17-23757 Ted Ripley's experiences at the Plattsburg camp before America's entry into war. Pictures in a vivid, lively manner the pleasures, trials, strenuous activities and responsibilities of military training camp life. Generally true to conditions existing in the first camp for college boys. Appeared in *Youth's Companion.*
N. Y. Times, 22:389, Oct. 7, '17.

Pollock, F. L. Wilderness honey. Century $1.25

17-24398 Good story of two boys and their sister, 16 to 19 years old, who staked their $1000 inheritance in a bee-keeping venture on a Canadian farm, and won out through difficulties, skill, hard work, risks and dangers. Unusual amount of interesting information cleverly woven in. Seven illustrations.

17-24854 *Northern diamonds* by same author (Houghton $1.25) tells how three Canadian college boys went into the north woods for diamonds and had many exciting adventures and narrow escapes. Story is interesting, rather well written and avoids a melodramatic atmosphere. Ran in *Youth's Companion.*

Wilderness honey, Springfield Repub. p. 13, Dec. 16, '17.

Schultz, J. W. The gold cache. Houghton $1.25

17-24276 Further adventures of Thomas Fox and his Blackfoot Indian friend, Pitamakan, who in 1861 journeyed from Fort Benton to the cliff dwellers of the south in search of buried treasure. Boys will enjoy the accounts of hunting and fights with hostile Indians which added excitement to the expedition.

N. Y. Times, 22:565, Dec. 16, '17.

Stuart, F. P. Adventures of Piang. Century $1.35

17-25285 Thrilling adventures of a brave lad, the charm boy of a Moro tribe in the tropical jungle of the lower Philippine islands. Adventures follow in breathless succession; the style is highly keyed and exclamatory but the unusual local color and information on manners and customs are based on the author's personal observations. Effective illustrations in black and white.

N. Y. Times, 22:381, Oct. 7, '17.

Turpin, E. H. L. Peggy of Roundabout Lane. Macmillan $1.25

17-24817 Wholesome and pleasant story of 13 year old Peggy's struggle to be a mother to the six younger Callahans while mother Callahan was in the hospital, though Peggy's ambitions were for scholarship rather than homemaking. The semislum setting in Washington is interesting.

Independent, 92:447; N. Y. Times, 22:441, Oct. 28, '17.

TABLE BOOKS

Clemens, S. L. (Mark Twain, *pseud.*) The prince and the pauper. Harper $2.50

17 31024 Handsome edition, larger and more attractive in binding and illustrations than the Harper edition at $1.75. Printed from new plates on thick paper with good-sized type and wide margins. The 7 colored plates by Franklin Booth convey very well the atmosphere of the story.

398 **Elkin, R. H.** Old Dutch nursery rhymes; illustrated by H. Willebeek Le Mair. 8½ x 11 in. McKay $2

A17-1522 Fifteen old Dutch rhymes set to music. A beautiful full-page colored illustration for each, enlivened with a little touch of humor.

France, Anatole. Our children; illustrated by Boutet de Monvel. Duffield $2.25

17-28659 Nine delightful short stories of little French children in town and country, especially interesting just now (1918). Twelve charming full-page pictures delicately colored, and many equally pleasing pen and ink drawings. Bound in green boards with attractive decorated cover. A thin quarto in size. Good print. For children from 4 to 10. Translation of a part of *Nos enfants*; the other part appeared in 1913 under title: *Girls and boys.*

398 **Malory, *Sir* Thomas.** The boy's King Arthur; ed. by Sidney Lanier. Scribner $2.50

17-28104 Beautiful edition of Lanier's classic version, omitting some minor passages and introductory matter. Fourteen fine illustrations in color by N. C. Wyeth. Uniform with *Treasure Island* and *Black Arrow,* published by Scribner, illustrated by Wyeth.

827 **Swift, Jonathan.** Gulliver's travels; ed. by Padraic Colum. Macmillan $2

17-30040 Attractive volume containing all the voyages, edited for children by Padraic Colum, with an introductory sketch of Swift's life and work. Artistically bound, has 12 well-executed color plates, numerous black and white drawings, and picture end papers by Willy Pogány. Compares favorably with the Dutton edition 1909 (illus. by Rackham $2.50), and the Holt edition 1912 (illus. by Staynes $2.25).

INDEX

Abbott. The immigrant and the community, 18
Ackerman. Germany, the next republic, note under Gerard, 45
Across Asia Minor on foot. Childs, 38
Adams. Carpentry for beginners, 26
Adirondacks. Longstreth, 39
Adventures of a woman hobo. Lynn, 56
Adventures of Piang. Stuart, 64
Air man. Collins, 58
Aldrich. On the edge of the war zone, 42
All in it. Beith, note under Empey, 45
Allen. Mrs Allen's cook book, note under Rorer, 28
All's well. Oxenham, 35
Alsace-Lorraine under German rule. Hazen, 48
American adventures. Street, 39
American pictures and their painters. Bryant, 30
American world policies. Weyl, 18
America's relation to the world conflict, note under Weyl, 18
Among us mortals. Hill, note under Herford, 36
Anderson. Pictorial photography, 30
Answering voice. Teasdale, 36
Army and navy information. Falls, 21
Around the year in the garden. Rockwell, 27
Art theatre. Cheney, 31
Athearn. Religious education and American democracy, note under Peabody, 16
Atwood. How to get ahead, 18

Bacheller. The light in the clearing, 53
Bainville. Italy and the war, note under Low, 46
Bairnsfather. Fragments from France, 42
Baker. Great possessions, note under Eaton, 33
Balkan home life. Garnett, note under Brown, 37
Barbusse. Under fire, 53
Battle of the Somme. Buchan, 43
Battles of the Somme. Gibbs, note under Buchan, 43
Beard. Prayers for use in home, school and Sunday school, 15
Beautiful crochet on household linen. Klickmann, 30
Beer. The English-speaking peoples, 41
Beith. All in it, note under Empey, 45
Belgian twins. Perkins, 60
Bennett. Women and work, 22
Benson. Michael, 53
——— The tortoise, note, 53
Bird study book. Pearson, 24
Book of home nursing. Campbell, 29
Book of New York. Shackleton, 39
Book of the happy warrior. Newbolt, 61
Book of the West Indies. Verrill, 39
Bott. Cavalry of the clouds, note under McConnell, 47
Bottome. The second fiddle, 53
Boys' book of canoeing and sailing. Miller, 59
Boys' book of mounted police. Crump, 57
Boys' book of policemen. Crump, note 58
Boys' book of submarines. Collins & Collins, 58
Boy's King Arthur. Malory, 65
Brazil today and tomorrow. Elliott, 40

Brazilians and their country. Cooper, note under Elliott, 40
Breshkovsky. The little grandmother of the Russian revolution, 50
British navy at war. Dixon, note under Kipling, 46
Brooks. There's pippins and cheese to come, 33
Broom fairies. Gate, 60
Brower. Piano mastery, 31
Brown, Mrs Demetra (Vaka). Heart of the Balkans, 37
Brown, E. A. The Spanish chest, 62
Bryant. American pictures and their painters, 30
Buchan. Battle of the Somme, 43
Buckrose. The matchmakers, 53
Burleigh. The community theatre, 31
Bynner. Grenstone poems, 35

Caffin. How to study architecture, 29
Calvary Alley. Rice, 56
Cambridge history of American literature, 32
Cambridge history of English literature, note under Cambridge history of American literature, 32
Campaign diary of a French officer. Nicolas, 47
Campbell. Book of home nursing, 29
Cantonment manual. Kilner & MacElroy, 21
Carpentry for beginners. Adams, 26
Carry on. Dawson, note under Seeger, 48
Castaway island. Newberry, 63
Catt. Woman suffrage by federal constitutional amendment, 17
Cavalry of the clouds. Bott, note under McConnell, 47
Central Europe. Naumann, note under Chéradame, 43
Challenge of the present crisis. Fosdick, 15
Changing winds. Ervine, 54
Chapin, A. A. Greenwich Village, note under Shackleton, 39
Chapin, C. V. How to avoid infection, 26
Chapman. Victor Chapman's letters from France, note under Seeger, 48
Chase, William Merritt, biography, note under Inness, 51
Cheney. The art theatre, 31
Chéradame. The pangerman plot unmasked, 43
Chevrillon. England and the war, 44
Cheyney. Scott Burton, forester, 62
Children's book of patriotic stories. Dickinson, 63
Children's library. Powell, 14
Childs. Across Asia Minor on foot, 38
Child's own book of verse. Skinner & Wickes, 59
Chitwood. The immediate causes of the great war, note under Chéradame, 43
Choate, Joseph H., biography, 50
Choice before us. Dickinson, note under Beer, 41
Cholmondeley. Christine, 54
Chosen people. Nyburg, 56
Christine. Cholmondeley, 54
City worker's world in America. Simkhovitch, 18
Cladel. Rodin, the man and his art, note under Inness, 51
Clark, B. H. How to produce amateur plays, 32
Clark, G. H. Treasury of war poetry, 36
Clark, J. S. Life and letters of John Fiske, 50
Clemens. Mark Twain's letters, 50
——— The prince and the pauper, 64
Clennell. Historical development of religion in China, 16
Cole & Ernst. First aid for boys, 58
Collins, A. F. & Collins, V. D. Boys' book of submarines, 58
Collins, F. A. The air man, 58
Colvin. John Keats, 51
Community center activities. Perry, 23
Community theatre. Burleigh, 31

Concerning painting. Cox, 30
Confessions of a caricaturist. Herford, 36
Conrad. The shadow line, 54
Contemporary drama of England. Dickinson, 34
Conway. A ride through the Balkans, note under Brown, 37
Cooper. The Brazilians and their country, note under Elliott, 40
County. Gilbertson, 20
Cox. Concerning painting, 30
Cram. Old seaport towns of the South, 39
Crissey. The story of foods, note under Kellogg & Taylor, 19
Crump. Boys' book of mounted police, 57
——— The boys' book of policemen, note, 58
Curran. In Canada's wonderful northland, note under Haworth, 38
Curtin. The land of deepening shadow, 44

Dawson. Carry on, note under Seeger, 48
Days out and other papers. Woodbridge, note under Sherwood, 33
De la Mare. Peacock pie, 59
Democracy after the war. Hobson, note under Beer, 41
Dickinson, A. D. & H. W. Children's book of patriotic stories, 63
Dickinson, G. L. The choice before us, note under Beer, 41
Dickinson, T. H. Contemporary drama of England, 34
——— The insurgent theatre, note under Cheney, 31
Dixon. The British navy at war, note under Kipling, 46
Donham. Marketing and housework manual, note under Prince, 28
Dorr. Inside the Russian revolution, note under Levine, 49
Doyle. His last bow, 54
Dreamer's tales. Dunsany, 54
Dressmaking. Fales, 29
Duff. Russian realities and problems, note under Ruhl, 37
Duncan. The joyous art of gardening, note under Rockwell, 27
Dunsany. A dreamer's tales, 54
——— Plays of gods and men, 34
Dutch twins primer. Perkins, note, 60
Dwight. Persian miniatures, 38
Dyer. The five Babbitts at Bonnyacres, 63

Earle. Life at the U. S. Naval Academy, note under Richardson, 20
East. Kitchenette cookery, 28
Eaton. Green trails and upland pastures, 33
Economic development of modern Europe. Ogg, 18
Eddy. With our soldiers in France, 44
Edith Bonham. Foote, 54
Elizabeth Bess. Scott, 57
Elkin. Old Dutch nursery rhymes, 64
Elliott, F. H. Trench fighting, note under Kilner & MacElroy, 21
Elliott, L. E. Brazil today and tomorrow, 40
Ellis & Garey. The Plattsburg manual, note under Kilner & MacElroy, 21
Ely & others. Foundations of national prosperity, 19
Embury. The livable house, 29
Empey. Over the top, 44
England and the war. Chevrillon, 44
English-speaking peoples. Beer, 41
Ervine. Changing winds, 54
Everyman's chemistry. Hendrick, 25
Evolution of the Hebrew people. Wild, 17
Extricating Obadiah. Lincoln, 55

Fabre. Insect adventures, note, 58
——— Life of the grasshopper, 24
——— Story book of science, 58
Facing the Hindenburg line. Jenkins, note under Eddy, 44

Fairchild. Outline of applied sociology, 17
Fairy tales. Grimm, 61
Fales. Dressmaking, 29
Falls. Army and navy information, 21
Familiar ways. Sherwood, 33
Fanny herself. Ferber, 54
Ferber. Fanny herself, 54
Figgis. The will to freedom, 14
Fight for the republic in China Simpson, 49
First aid for boys. Cole & Ernst, 58
Fisher. Understood Betsy, 63
Fishpingle. Vachell, 57
Fiske, John, biography, 50
Five Babbitts at Bonnyacres. Dyer, 63
Fletcher, A. C. B. From job to job around the world, 36
Fletcher, S. W. Strawberry-growing, 27
——— The strawberry in North America, note, 27
Flournay. Philosophy of William James, 14
Flying for France. McConnell, 47
Foght. The rural teacher and his work, 23
Food for the worker. Stern & Spitz, 28
Food problem. Kellogg & Taylor, 19
Foote. Edith Bonham, 54
Fosdick. Challenge of the present crisis, 15
Foundations of national prosperity. Ely & others, 19
Fragments from France. Bairnsfather, 42
France. Our children, 65
Franck. Vagabonding down the Andes, 40
Freeman. The moderns, note under Slosson, 33
Frenzied fiction. Leacock, 36
From job to job around the world. Fletcher, 36
Fundamental questions. King, note under Rauschenbusch, 15
Fundamentals of naval service. Stirling, 21
Gardiner. Pebbles on the shore, 34
Gardner. Public health nursing, note under Campbell, 29
Garey & Ellis. The junior Plattsburg manual, note under Kilner & MacElroy, 21
Garland. A son of the middle border, 50
Garnett. Balkan home life, note under Brown, 37
Gate. The broom fairies, 60
Gates. Recreation and the church, 16
Gerard. My four years in Germany, 45
Germanism from within. McLaren, note under Gerard, 45
Germany, the next republic. Ackerman, note under Gerard, 45
Gerould. Peter Sanders, retired, 55
Gibbons, H. A. Reconstruction of Poland and the Near East, 42
Gibbons, Mrs H. D. (Brown). Red rugs of Tarsus, 49
Gibbs. The battles of the Somme, note under Buchan, 43
Gibson, C. R. War inventions, 58
Gibson, Hugh. Journal from our legation in Belgium, 45
Gibson, W. W. Poems, 35
Gilbert, A. W. & others. The potato, 27
Gilbert, G. H. Jesus: for the men of today, note under Glover, 15
Gilbertson. The county, 20
Glacier national park. Holtz & Bemis, note under Mills, 40
Glover. The Jesus of history, 15
Gold cache. Schultz, 64
Goldsmith. A league to enforce peace, note under Beer, 41
Gordy. Abraham Lincoln, 62
Graham. Russia in 1916, note under Ruhl, 37
Grayson, David, pseud. *see* Baker
Great possessions. Baker, note under Eaton, 33
Green jacket. Lee, 55
Green trails and upland pastures. Eaton, 33
Greenwich Village. Chapin, note under Schackleton, 39

Grenstone poems. Bynner, 35
Grimm. Fairy tales, 61
Gulliver's travels. Swift, 65

Hagedorn. You are the hope of the world, 57
Hamilton. Life of Robert E. Lee for boys and girls, 62
Hankey. Student in arms, 45
Harker. Jan and her job, 55
Harris. President Wilson, 52
Haworth. On the headwaters of Peace River, 38
Hay. Secrets of the submarine, 25
Hazeltine. Library work with children, note under Powell, 14
Hazen. Alsace-Lorraine under German rule, 48
——— Modern European history, 41
Headquarters nights. Kellogg, 46
Heart of the Balkans. Brown, 37
Henderson. A loiterer in New York, note under Schackleton, 39
Hendrick. Everyman's chemistry, 25
Herford. Confessions of a caricaturist, 36
Heroes of today. Parkman, 62
Heroines of service. Parkman, note, 62
Hesler & Whetzel. Manual of fruit diseases, 26
High cost of living. Howe, 19
Hill, D. J. The rebuilding of Europe, note under Beer, 41
Hill, Marion. McAllister's grove, 55
Hill, W. E. Among us mortals, note under Herford, 36
His family. Poole, 56
His last bow. Doyle, 54
Historical development of religion in China. Clennell, 16
History of Tammany Hall. Myers, 22
History of the Civil War. Rhodes, 49
Hitchcock. Over Japan way, 38
Hobson. Democracy after the war, note under Beer, 41
Hodgson. Poems, 35
Holiday plays. Olcott, note under Smith, 59
Holtz & Bemis. Glacier national park, note under Mills, 40
Home labor saving devices. Scott, 29
How to avoid infection. Chapin, 26
How to get ahead. Atwood, 18
How to live at the front. MacQuarrie, 47
How to produce amateur plays. Clark, 32
How to run an automobile. Page, 25
How to study architecture. Caffin, 29
Howe. The high cost of living, 19
Hoxie. Trade unionism in the United States, 19
Huard. My home in the field of mercy, note under Aldrich, 42
Hungerford. The railroad problem, 22
Hutton. The missionary education of juniors, 16

Immediate causes of the great war. Chitwood, note under Chéradame, 43
Immigrant and the community. Abbott, 18
In Canada's wonderful northland. Curran, note under Haworth, 38
In far north-east Siberia. Shklovsky, note under Ruhl, 37
Indian drum. MacHarg & Balmer, 56
Inness. Life, art and letters of George Inness, 51
Insect adventures. Fabre, note, 58
Inside the Russian revolution. Dorr, note under Levine, 49
Insurgent theatre. Dickinson, note under Cheney, 31
Interior decoration for the small home. Rolfe, 30
Introduction to rural sociology. Vogt, 26
Introduction to the history of science. Libby, note under Sedgwick & Tyler, 24

Irish issue in its American aspect. Leslie, note under Russell, 48
Irwin. The Latin at war, note under Low, 46
Italy and the war. Bainville, note under Low, 46
Italy at war. Powell, note under Low, 46
Italy in the war. Low, 46

James. Municipal functions, 19
Jan and her job. Harker, 55
Japan in world politics. Kawakami, note under Steiner, 17
Japanese invasion. Steiner, 17
Jastrow. The war and the Bagdad railway, 49
Jenkins. Facing the Hindenburg line, note under Eddy, 44
Jerry of the Islands. London, 55
Jesus: for the men of today. Gilbert, note under Glover, 15
Jesus of history. Glover, 15
Journal from our legation in Belgium. Gibson, 45
Joyous art of gardening. Duncan, note under Rockwell, 27
Junior Plattsburg manual. Garey & Ellis, note under Kilner & MacElroy, 21
Justice to all. Mayo, 20

Kawakami. Japan in world politics, note under Steiner, 17
Keats, John, biography, 51
Keeler. Wayside flowers of summer, 24
Keen. Medical research and human welfare, 26
Kellogg, V. L. & Taylor, A. E. Food problem, 19
Kellogg, Vernon. Headquarters nights, 46
Kent. Social teachings of the prophets and Jesus, 15
Kerruish. Miss Haroun Al-Raschid, 55
Kilner & MacElroy. The cantonment manual, 21
King. Fundamental questions, note under Rauschenbusch, 15
Kipling. Sea warfare, 46
Kirkpatrick. Rural school from within, note under Foght, 23
Kitchenette cookery. East, 28
Klickman. Beautiful crochet on household linen, 30
Knipe. A maid of old Manhattan, 63
Krehbiel. Second book of operas, 31

Land of deepening shadow. Curtin, 44
Latin at war. Irwin, note under Low, 46
Leacock. Frenzied fiction, 36
League to enforce peace. Goldsmith, note under Beer, 41
Lee, Jennette. The green jacket, 55
Lee, Robert E., biography, 62
Leslie. The Irish issue in its American aspect, note under Russell, 48
Letters to a young housekeeper, Prince, 28
Levine. The Russian revolution, 48
Lewis. The offender, 22
Libby. Introduction to the history of science, note under Sedgwick & Tyler, 24
Library work with children. Hazeltine, note under Powell, 14
Liebknecht. Militarism, 20
Life at the U. S. Naval Academy. Earle, note under Richardson, 20
Life of the grasshopper. Fabre, 24
Light in the clearing. Bacheller, 53
Lighthouses and lightships of the United States. Putnam, 25
Lilla. Lowndes, 55
Lincoln, Abraham, biography, 62
Lincoln, J. C. Extricating Obadiah, 55
Little book of the flag. Tappan, 60
Little theatre in the United States. Mackay, note under Cheney, 31
Livable house. Embury, 29
Livingstone. Mary Slessor of Calabar, 52

Loiterer in New York. Henderson, note under Schackleton, 39
London. Jerry of the Islands, 55
Longstreth. The Adirondacks, 39
Love songs. Teasdale, 35
Low. Italy in the war, 46
Lowell. Tendencies in modern American poetry, 32
Lowndes. Lilla, 55
Lure of Africa. Patton, 16
Lydia of the pines. Willsie, 57
Lynn. Adventures of a woman hobo, 56

McAllister's grove. Hill, 55
McClure. Obstacles to peace, 47
McConnell. Flying for France, 47
MacHarg & Balmer. The Indian drum, 56
Mackay. The little theatre in the United States, note under Cheney, 31
McLaren. Germanism from within, note under Gerard, 45
MacQuarrie. How to live at the front, 47
Maid of old Manhattan. Knipe, 63
Malory. The boy's King Arthur, 65
Manual of fruit diseases. Hesler & Whetzel, 26
Manual of milk products. Stocking, 27
Marching on Tanga. Young, 48
Marketing and housework manual. Donham, note under Prince, 28
Masefield. The old front line, note under Buchan, 43
Matchmakers. Buckrose, 53
Mathews. Treasure, 40
Matthews. These many years, recollections of a New Yorker, 51
Mayo. Justice to all, 20
Medical research and human welfare. Keen, 26
Mexico of the Mexicans. Spence, 39
Michael. Benson, 53
Militant America and Jesus Christ. Rihbany, note under Fosdick, 15
Militarism. Liebknecht, 20
Miller. Boys' book of canoeing and sailing, 59
Mills. Your national parks, 40
Miss Haroun Al-Raschid. Kerruish, 55
Missionary education of juniors. Hutton, 16
Modern European history. Hazen, 41
Moderns. Freeman, note under Slosson, 33
Monroe & Henderson. The new poetry, 36
Moore. The youth and the nation, 14
Morgan. Recollections of a rebel reefer, 51
Morley, Christopher. Parnassus on wheels, 56
——— Songs for a little house, 35
Morley, John. Recollections, 52
Municipal functions. James, 19
Music and life. Surette, 31
My four years in Germany. Gerard, 45
My home in the field of mercy. Huard, note under Aldrich, 42
My war diary. Waddington, note under Aldrich, 42
Myers. History of Tammany Hall, 22
Mystery tales for boys and girls. Smith, 59

National being. Russell, 48
Naumann. Central Europe, note under Chéradame, 43
New poetry. Monroe & Henderson, 36
Newberry. Castaway island, 63
Newbolt. Book of the happy warrior, 61
Nicolas. Campaign diary of a French officer, 47
Nida. Story of the world war for young people, 60
Nobbs. On the right of the British line, note under Empey, 44
Non-technical chats on iron and steel. Spring, 25

Northern diamonds. Pollock, note, 64
Notes on Shakespeare's workmanship. Quiller-Couch, 34
Nursery tales from many lands. Skinner, 61
Nyburg. The chosen people, 56

Obstacles to peace. McClure, 47
Oemler. Slippy McGee, 56
Offender. Lewis, 22
Ogg. Economic development of modern Europe, 18
Olcott, F. J. The red Indian fairy book, 61
——— Tales of the Persian genii, note, 61
Olcott, Virginia. Holiday plays, note under Smith, 59
Old Dutch nursery rhymes. Elkin, 64
Old front line. Masefield, note under Buchan, 43
Old Peter's Russian tales. Ransome, 61
Old seaport towns of the South. Cram, 39
Olgin. Soul of the Russian revolution, note under Levine, 49
On contemporary literature. Sherman, note under Slosson, 33
On the edge of the war zone. Aldrich, 42
On the headwaters of Peace River. Haworth, 38
On the right of the British line. Nobbs, note under Empey, 44
Origin and evolution of life. Osborn, note under Scott, 24
Osborn. The origin and evolution of life, note under Scott, 24
Our children. France, 65
Outline of applied sociology. Fairchild, 17
Over Japan way. Hitchcock, 38
Over the top. Empey, 44
Oxenham. All's well, 35

Page. How to run an automobile, 25
Palmer. Play life in the first eight years, 23
Pangerman plot unmasked. Chéradame, 43
Parkman. Heroes of today, 62
——— Heroines of service, 62
Parnassus on wheels. Morley, 56
Patri. A schoolmaster of the great city, 23
Patton. Lure of Africa, 16
Peabody. Religious education of an American citizen, 16
Peacock pie. De la Mare, 59
Pearson. Bird study book, 24
Peary. Secrets of polar travel, 41
Peat. Private Peat, note under Empey, 44
Pebbles on the shore. Gardiner, 34
Peggy of Roundabout Lane. Turpin, 64
Perkins. The Belgian twins, 60
——— The Dutch twins primer, note, 60
Perry. Community center activities, 23
Persian miniatures. Dwight, 38
Peter Sanders, retired. Gerould, 55
Philosophy of William James. Flournay, 14
Piano mastery. Brower, 31
Pictorial photography. Anderson, 30
Pier. The Plattsburgers, 63
Pioneering where the world is old. Tisdale, 38
Plattsburg manual. Ellis & Garey, note under Kilner & MacElroy, 21
Plattsburgers. Pier, 63
Play life in the first eight years. Palmer, 23
Plays of gods and men. Dunsany, 34
Plays, pantomimes and tableaux for children, Smith, 59
Political ideals. Russell, 17
Pollock. Northern diamonds, note, 64
——— Wilderness honey, 64
Poole. His family, 56
Portmanteau plays. Walker, 34
Potato. Gilbert & others, 27

Powell, E. A. Italy at war, note under Low, 46
Powell, Ola. Successful canning and preserving, 28
Powell, Mrs S. H. H. The children's library, 14
Prayers for use in home, school and Sunday school. Beard, 15
Present labor situation, note under Hoxie, 19
Prince. Letters to a young housekeeper, 28
Prince and the pauper. Clemens, 64
Productive dairying. Washburn, 27
Public health nursing. Gardner, note under Campbell, 29
Putnam. Lighthouses and lightships of the United States, 25

Quiller-Couch. Notes on Shakespeare's workmanship, 34
Quinn. Representative American plays, 34

Railroad problem. Hungerford, 22
Ransome. Old Peter's Russian tales, 61
Rauschenbusch. A theology for the social gospel, 15
Ravage. An American in the making, 52
Rebuilding of Europe. Hill, note under Beer, 41
Reconstruction of Poland and the Near East. Gibbons, 42
Recreation and the church. Gates, 16
Red rugs of Tarsus. Gibbons, 49
Red flower. Van Dyke, 35
Red Indian fairy book. Olcott, 61
Reely. Selected articles on the minimum wage, note under Hoxie, 19
Religious education and American democracy. Athearn, note under Peabody, 16
Religious education and democracy. Winchester, note under Peabody, 16
Religious education of an American citizen. Peabody, 16
Representative American plays. Quinn, 34
Rhodes, J. E. Workmen's compensation, note under Hoxie, 19
Rhodes, J. F. History of the Civil War, 49
Rice. Calvary Alley, 56
Rich. Water colour painting, 30
Richardson. West Point, 20
Richmond. Social diagnosis, 22
Ride through the Balkans. Conway, note under Brown, 37
Rihbany. Militant America and Jesus Christ, note under Fosdick, 15
Robinson, E. E. & West, V. J. The foreign policy of Woodrow Wilson, note under Harris, 52
Robinson, H. P. The turning point, note under Buchan, 43
Rockwell. Around the year in the garden, 27
Rodin, biography, note under Inness, 51
Roe. Stories from Chinese history, 60
Rolfe. Interior decoration for the small home, 30
Rolt-Wheeler. Wonder of war in the air, note under Collins, 58
Roof. The life and art of William Merritt Chase, note under Inness, 51
Roper. The United States post office, 22
Rorer. Mrs Rorer's key to simple cookery, 28
Ruhl. White nights, and other Russian impressions, 37
Rural school from within. Kirkpatrick, note under Foght, 23
Rural teacher and his work. Foght, 23
Russell, B. A. W. Political ideals, 17
Russell, G. W. The national being, 48
Russia in 1916. Graham, note under Ruhl, 37

Russian realities and problems. Duff, note under Ruhl, 37
Russian revolution. Levine, 48

Schoolmaster of the great city. Patri, 23
Schultz. The gold cache, 64
Scott, Mrs E. C. Elizabeth Bess, 57
Scott, R. C. Home labor saving devices, 29
Scott, W. B. Theory of evolution, 24
Scott Burton, forester. Cheyney, 62
Sea warfare. Kipling, 46
Second book of operas. Krehbiel, 31
Second fiddle. Bottome, 53
Second wind. Tilden, 26
Secrets of polar travel. Peary, 41
Secrets of the submarine. Hay, 25
Sedgwick & Tyler. Short history of science, 23
Seeger. Letters and diary, 47
Seth Way. Snedeker, 57
Shackleton. Book of New York, 39
Shadow line. Conrad, 54
Sherman. On contemporary literature, note under Slosson, 33
Sherwood. Familiar ways, 33
Shklovsky. In far north-east Siberia, note under Ruhl, 37
Short history of science. Sedgwick & Tyler, 23
Simkhovitch. The city worker's world in America, 18
Simpson. The fight for the republic in China, 49
Six major prophets. Slosson, 33
Skinner, A. M. & Wickes, F. G. Child's own book of verse, 59
Skinner, E. L. & Skinner, A. M. Nursery tales from many lands, 61
Slessor, Mary, biography, 52
Slippy McGee. Oemler, 56
Slosson. Six major prophets, 33
Smith, E. S. Mystery tales for boys and girls, 59
Smith, N. A. Plays, pantomimes and tableaux for children, 59
Snedeker. Seth Way, 57
Social diagnosis. Richmond, 22
Social teachings of the prophets and Jesus. Kent, 15
Son of the middle border. Garland, 50
Songs for a little house. Morley, 35
Soul of the Russian revolution. Olgin, note under Levine, 49
Spanish chest. Brown, 62
Spence. Mexico of the Mexicans, 39
Spring. Non-technical chats on iron and steel, 25
Steiner. The Japanese invasion, 17
Stern, E. G. My mother and I, 52
Stern, Frances & Spitz, G. T. Food for the worker, 28
Stirling. Fundamentals of naval service, 21
Stocking. Manual of milk products, 27
Stories from Chinese history. Roe, 60
Story book of science. Fabre, 58
Story of foods. Crissey, note under Kellogg & Taylor, 19
Story of the world war for young people. Nida, 60
Strawberry in North America. Fletcher, note, 27
Strawberry-growing. Fletcher, 27
Street. American adventures, 39
Strong. Joseph H. Choate, 50
Stuart. Adventures of Piang, 64
Student in arms. Hankey, 45
Successful canning and preserving. Powell, 28
Surette. Music and life, 31
Swift. Gulliver's travels, 65

Tales of the Persian genii. Olcott, note, 61
Tappan. Little book of the flag, 60
Teaching of English in the secondary school. Thomas, 32
Teasdale. Love songs, 35
——— The answering voice, 36
Tendencies in modern American poetry. Lowell, 32
Theology for the social gospel. Rauschenbusch, 15
Theory of evolution. Scott, 24

There's pippins and cheese to come. Brooks, 33
Thomas. The teaching of English in the secondary school, 32
Thoroughbred. Webster, 57
Tilden. Second wind, 26
Tisdale. Pioneering where the world is old, 38
Top of the continent. Yard, 60
Tortoise. Benson, note, 53
Towards the goal. Ward, note under Chevrillon, 44
Town planning for small communities, note under James, 20
Trade unionism in the United States. Hoxie, 19
Treasure. Mathews, 40
Treasury of war poetry. Clark, 36
Trench fighting. Elliott, note under Kilner & MacElroy, 21
Turning point. Robinson, note under Buchan, 43
Turpin. Peggy of Roundabout Lane, 64
Twain, Mark, letters, 50

Under fire. Barbusse, 53
Understood Betsy. Fisher, 63
United States post office. Roper, 22

Vachell. Fishpingle, 57
Vagabonding down the Andes. Franck, 40
Van Dyke. The red flower, 35
Van Valkenburgh. Selected articles on military training in schools and colleges, 21
——— Selected articles on national defense, note, 21
Verrill. Book of the West Indies, 39
Vogt. Introduction to rural sociology, 26

Waddington. My war diary, note under Aldrich, 42
Walker. Portmanteau plays, 34
War and the Bagdad railway. Jastrow, 49
War inventions. Gibson, 58
Ward. Towards the goal, note under Chevrillon, 44
Washburn. Productive dairying, 27
Water colour painting. Rich, 30
Wayside flowers of summer. Keeler, 24
Webster. The thoroughbred, 57
West Point. Richardson, 20
Weyl. American world policies, 18
White nights, and other Russian impressions. Ruhl, 37
Wild. Evolution of the Hebrew people, 17
Wilderness honey. Pollock, 64
Will to freedom. Figgis, 14
Willsie. Lydia of the pines, 57
Wilson, Woodrow, biography, 52
Winchester. Religious education and democracy, note under Peabody, 16
Winslow. With the French flying corps, note under McConnell, 47
With our soldiers in France, Eddy, 44
With the French flying corps. Winslow, note under McConnell, 47
Woman suffrage by federal constitutional amendment. Catt, 17
Women and work. Bennett, 22
Wonder of war in the air. Rolt-Wheeler, note under Collins, 58
Woodbridge. Days out and other papers, note under Sherwood, 33
Workmen's compensation. Rhodes, note under Hoxie, 19

Yard. The top of the continent, 60
You are the hope of the world. Hagedorn, 57
Young. Marching on Tanga, 48
Your national parks. Mills, 40
Youth and the nation. Moore, 14

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New York State Library

Legislation Bulletin 42

PROPERTY EXEMPT FROM TAXATION IN THE FORTY-EIGHT STATES

BY

WILLIAM E. HANNAN

Legislative Reference Librarian

		PAGE
Introduction		8
Part 1	Constitutional and statutory provisions showing property exempt from taxation in all the states	9
Part 2	Subject digest of property exempt from taxation by statute	143
Part 3	Tables showing value of public property, and taxable and exempt property in all the states	185
Part 4	Tables showing amount of property exempt in the states of Connecticut, Massachusetts, New Jersey and Rhode Island	189
Part 5	Tables showing amount of property exempt for the State of New York from 1900 to 1915	194
Part 6	Tables showing amount of property exempt for each county of New York State from 1900 to 1915	204
Part 7	Tables showing inheritance tax rates and amount of exemptions	225

The University of the State of New York
State Library, December 5, 1916

Hon. John H. Finley
President of the University

DEAR SIR:

There have been in the past year so many calls on the legislative reference section of the State Library for information as to tax-exempt property in New York and other states, as to show a new and keen interest in the kinds and value of such property. The matter seems sure to claim serious attention from the next Legislature. I have therefore the honor to submit and to recommend for publication as Legislation Bulletin 42, a compilation of such data as will be of use in any study of the subject — data showing specifically the varying constitutional and statutory provisions governing tax exemptions in all the states, with such tables showing exemptions in the counties of New York State and in certain other states as will afford a basis for an intelligent comparative study.

Very truly yours
J. I. WYER JR
Director

THE UNIVERSITY OF THE STATE OF NEW YORK
OFFICE OF THE PRESIDENT

Approved for publication this
6th day of December 1916

President of the University

University of the State of New York Bulletin

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OUTLINE

Part 1 Constitutional and statutory provisions showing property exempt from taxation in all the states.

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Part 3 Tables showing value of public property, and taxable and exempt property in all the states.

Part 4 Tables showing amount of property exempt in the states of Connecticut, Massachusetts, New Jersey and Rhode Island.

Part 5 Tables showing amount of property exempt for the State of New York from 1900 to 1915.

Part 6 Tables showing amount of property exempt for each county of New York State from 1900 to 1915.

Part 7 Tables showing inheritance tax rates and amount of exemptions.

INTRODUCTION

This study of the subject of property exempt from taxation was undertaken because of the lack of collected material on the constitutional and statutory phases of the question, because of the absence of statistical data in such a form as would show the gradual growth over a period of years of this class of property, and to bring together, for the use of legislators, tax officials and others interested, the laws and available statistics of all the states on this subject.

That certain classes of property should be exempt from taxation for public purposes is held by all the states to be good public policy. This is evidenced by a study of the constitutions and statutes of the states, which exempt from taxation the property of public, religious, educational and charitable institutions. In this general agreement of all the states, there lies the danger that the principle may be abused.

But little thought, either constructive or destructive, is given the question of tax exemptions by state tax officials. That it is a problem is becoming evident to the officials engaged in administering the revenue systems of certain of our states. The opinion of several of these officials on this question follows:

Colorado. "The commission is of the opinion that the laws should be amended so as to secure the assessment of fraternal association's property. These institutions seem to exercise considerable influence on the assessors and the legislature and in some counties their property is exempted by the assessor to a very considerable amount." (*Colorado Tax Commission*)

Connecticut. "While there has been some indication in the last two legislatures that an effort was being made to refuse to grant indiscriminate tax exemptions, nevertheless too many are granted, and it should be the policy of future legislatures to confine such exemptions to general statutes and not in any case create special exemptions not now authorized." (*Hon. William H. Corbin, Tax Commissioner*)

Illinois. "There is no doubt but that the amount of exempt property is increasing to such an extent that it is becoming a burden to taxpayers." (*Hon. James J. Brady, Auditor of Public Accounts*)

Maryland. "While at various times complaints have been made, here as elsewhere, as to the increasing amount of exempt property, it can be said that this is generally recognized as having become unduly burdensome, so as to make it advisable to tax religious, charitable or educational property, or household property below a minimum value varying from $100 to $500. (*State Tax Commission*)

Massachusetts. "I would say the amount of exempt property is rapidly increasing and is becoming a heavy burden to the taxpayer, but no remedy

has yet been proposed to better the conditions." (*Hon. Robert G. Patten, Second Deputy Tax Commissioner*)

Michigan. "The principal objections we hear to the exemption of property relates to the exemption of $1000 on the homestead of a veteran of the Civil War; to the exemption of property of municipalities situated outside the municipality itself, such as water power plants, etc., and to certain institutions coming under the head of benevolent institutions, but which in the opinion of many people should not be so classed." (*Board of State Tax Commissioners*)

Ohio. "The vast majority of citizens of Ohio lack the faintest appreciation of the colossal total of the exemptions from taxation in this state. There are those which undoubtedly come under the constitutional permission, a large number which have the protection of a dubious and elastic legislative extension of the plain intent of the constitution, and another large number which confessedly have no constitutional or statutory authority, but are based solely on custom and an easy-going official tolerance." (*Ohio Tax Commission. Annual Report 1915, p. 9–10*)

The data which follow, while offering no solution to the problem of the increasing amount of property that is annually exempt from taxation, yet have value because here in a few pages are collected the statistics and the constitutional and statutory provisions of the forty-eight states which relate to this principle, and because members of the legislature and tax officials will find the facts herein presented of value in their labors.

Part I

Constitutional and Statutory Provisions Showing Classes of Property Exempt from Taxation in all the States

ALABAMA

Constitution: art. 4, sec. 91. The legislature shall not tax the property, real or personal, of the state, counties, or other municipal corporations, or cemeteries; nor lots in incorporated cities and towns, or within one mile of any city or town to the extent of one acre, nor lots one mile or more distant from such cities or towns to the extent of five acres, with the buildings thereon, when same are used exclusively for religious worship, for schools, or for purposes purely charitable. (*Alabama Code, 1907, 3:77–78*)

Statutes: sec. 2061. The following property and persons shall be exempt from taxation:

1 All property belonging to the United States.

2 All bonds of the United States and of this state; all property, real and personal, of the state, and of the county and municipal corporations in this state; all cemeteries (but where cemeteries are owned, held, and lots sold therein for profit, the same shall not be exempt), and all lots in incorporated cities and towns, or within one mile of any city or town, to the extent of one acre, and all lots one mile or more distant from such cities or towns, to the extent of five acres, with the buildings thereon, when the same are owned and used exclusively for religious worship, educational, or purely charitable purposes; all school furniture and personal property used exclusively for school purposes; and all property, real or personal, to an extent not exceeding twenty-five thousand dollars in value, that may be used exclusively for agricultural or horticultural associations of a public character, or for the maintenance and education of young men preparing for the ministry in any church or religious association.

3 All the property of literary and scientific institutions and literary societies, when employed or used in the regular business of such institutions.

4 The libraries of ministers of the gospel, and all libraries other than those of a professional character, and all religious books kept for sale by ministers of the gospel and colporters.

5 All deaf mutes and insane and blind persons, and their property to the value of one thousand dollars.

6 From poll tax, all persons permanently disabled, whose taxable property does not exceed five hundred dollars.

7 All family portraits.

8 The following property, to be selected by the head of each family, viz: Household and kitchen furniture, not to exceed in value one hundred and fifty dollars; one yoke of oxen, one cart or wagon, two cows and calves, twenty head of stock hogs, ten head of sheep, all poultry, all cotton and other agricultural products which were raised or grown during the preceding year, and which shall remain in the hands of the producer thereof, and all manufactured articles, including pig iron, which shall remain in the hands of the manufacturers thereof, on the first day of October of any year immediately succeeding that in which they were raised or produced; provisions and supplies on hand for the current year, for the use of the family and the making of the crop; all wearing apparel; all looms and spinning-wheels, kept for use of the family;

farming tools to the value of twenty-five dollars; tools and implements of mechanics to the value of twenty-five dollars; one sewing machine in each family, when the taxable property does not exceed two hundred and fifty dollars; provided, that no property or subject of taxation shall be exempted from taxation, nor shall any credit, abatement, or deduction be allowed therefrom, unless such property or subject of taxation is entered by the taxpayer upon his assessment list, and returned by him, under oath, to the tax assessor.

Sec. 2062. For the purpose of encouraging the building and operating of factories for the spinning of thread and yarns, and the weaving of cloth and other fabrics of cotton and wool in the state, and plants for the purpose of building ships, the court of county commissioners, or other courts having like jurisdiction, of any county, or the constituted authorities of any city or town in which it is proposed to locate such factories or such plants for the purpose of building ships, are authorized and empowered to remit the taxes assessed on such factories and such shipbuilding plants, and on all buildings, works, machinery and other equipment thereof, and on the lands upon which such shipbuilding plants and such factories or buildings are located, and also on all the capital stock of every such shipbuilding plant and factory, for all county or municipal purposes, for a period not exceeding five years from the date of the incorporation or organization of such factory or shipbuilding plant.

Sec. 2064. Cotton and other agricultural products and pig iron shall be exempt from taxation in the hands of the producer or the hands of the purchaser, purchasing the same for prompt shipment, and pig iron shall be exempt for twelve months after its production.

Sec. 2066. When any person, copartnership, association of individuals, or corporation incorporated under the laws of the state of Alabama, shall since the 13th day of February 1902, have invested, expended, laid out and paid, or shall by the 13th day of February 1907, invest, expend, lay out and pay, not less than fifty thousand dollars in money in the erection, building, and construction of cotton mills or factories in the state of Alabama, and the buildings, plants, works, machinery, appliances, appurtenances, proper or necessary for the practical operation of such cotton mills, or factories, such person, partnership, association, or corporation shall be entitled to claim and have exempt from assessment and collection for state, county, and municipal taxation, such cotton mills or factories, and the said proper or necessary buildings, plants, works,

machinery, appliances, and appurtenances thereof, for the period of ten years only from the 13th day of February 1902, and the same are exempt from state, county, and municipal taxes during said period of ten years, and all the capital stock of every such cotton mill and factory shall likewise be exempted from all such taxation during such period of ten years, and this section shall also apply to additions costing fifty thousand dollars or more, made during five years from said 13th day of February 1902, to cotton mills then existing in Alabama; but nothing in this section shall be construed to exempt from taxation the lands on which such cotton mills or factories are erected.

Sec. 2067. All shipbuilding plants which shall have been erected and put in operation in this state within five years from March 5, 1901, and in the erection, construction, and equipment of which not less than five hundred thousand dollars shall have been bona fide expended in that time, together with the buildings, works, machinery, appliances, and appurtenances thereof, and all additions necessary or proper for its practical operation made to any such plant, its buildings, works, machinery, appliances, and appurtenances within such period of five years, shall be exempt from state, county, municipal, and other taxation during the period of ten years from March 5, 1901; provided, the person or partnership, or association or corporation owning any such plant shall file in the office of the probate judge of the county in which the same is located, a written declaration, under oath, stating where such plant is erected, the name of the owner thereof, the amount intended to be expended in the erection and equipment thereof; that the erection thereof has been bona fide commenced, and when such erection was commenced; such statement shall be so filed within six months from the time that such erection was commenced. And all the capital stock of any such shipbuilding plant exempted from taxation by the provisions of this section shall likewise be exempted from all state, county, municipal, and other taxation during said period of ten years; but this section shall not be construed to exempt from such taxation any lands upon which any such plant as is exempted by the provisions hereof is erected, or which may be used in connection therewith, nor any buildings or other improvements upon such lands at the time they are acquired for the purposes of such plant, the value of which preexisting buildings or improvements shall continue to be assessed for taxation during such period of ten years to the owner thereof during such time.

Sec. 2068. The exemption granted as to any cotton mill, factory, or shipbuilding plant becoming entitled to its enjoyment, and as to the capital stock thereof, shall cease whenever the operation of such mill, factory, or plant for the purposes of its construction shall be abandoned.

Sec. 2069. To encourage the development of the various unused water powers of this state, the plants, and the property, business, and franchises, necessary for the production, transformation, and distribution of electric current, of any person, or firm, or of any corporation, organized for the purpose of developing hydro-electric power for the use of the public, shall, in consideration of the benefits to be derived by the public from the development and operation of such properties and plants, be exempt from state, county, and municipal property and privilege taxation of all description, either under general or local laws, until ten years after the beginning of the construction of any such plant. Nothing in this section shall be so construed as to exempt from taxation the lands upon which such plants are erected; nor shall this section be so construed as to exempt from taxation any of the property, business, or franchises of any hydro-electric power plant already developed.

Sec. 2070. To encourage the manufacture of calcium cyanamid (lime nitrogen) in this state, the plants, and the property and business necessary for the manufacture of the same, of any person, or firm, or of any corporation organized for the purpose of manufacturing calcium cyanamid (lime nitrogen), shall, in consideration of the benefit to be derived by the public from the manufacture of the same, be exempt from state, county, and municipal property and privilege taxation of all description, either under general or local laws, until ten years after the beginning of the construction of any such plant. Nothing in this section shall be so construed as to exempt from taxation lands upon which such plants are erected.

Sec. 2071. No license or taxes of any character shall be required by the state, county, or municipality from the Alabama Agricultural Association, or from those who conduct business under contract with it on its grounds during the time its annual fair is actually in progress.

Sec. 2072. The Alabama State Fair and Exhibit Association, and all persons, firms, or corporations who may conduct business with said association on its fair grounds in Jefferson county during the annual fairs of said association, are exempt from the payment of all state, county, and municipal taxes and licenses.

Sec. 2073. Any person, firm, or corporation who has heretofore patented and owns exclusively, or who has heretofore secured and owns exclusively, or shall hereafter patent and own exclusively, or shall hereafter secure and own exclusively, the patent right on any articles designed for the purpose of protecting human life and property, which article has not heretofore been manufactured for sale, shall be exempt for a period of ten years from August 9, 1907, from taxation upon all of its property which is devoted exclusively to the manufacture of such article and the manufactured products thereof, and patent rights, and the stock of the stockholders of such corporation shall be exempt from taxation for said period of ten years. (*Alabama Code, 1907, 1:841–46*)

ARIZONA

Constitution: art. 9, sec. 2. There shall be exempted from taxation all federal, state, county, and municipal property. Property of educational, charitable, and religious associations or institutions not used or held for profit may be exempted from taxation by law. Public debts, as evidenced by the bonds of Arizona, its counties, municipalities, or other subdivisions, shall also be exempt from taxation. There shall further be exempt from taxation, the property of widows, residents of this state, not exceeding the amount of one thousand dollars, where the total assessment of such widow does not exceed two thousand dollars. All property in the state not exempt under the laws of the United States or under this constitution, or exempted by law under the provisions of this section, shall be subject to taxation to be ascertained as provided by law. (*Arizona. Revised Statutes, 1913, p. 150*)

Statutes: sec. 4846. Nothing in this act shall be construed to require or permit double taxation, and all property of every kind and nature whatsoever, within this state, shall be subject to taxation, except:

1 All lands and lots of ground, with buildings, improvements, and structures thereon, belonging to the state or any municipal corporation, or to any county of the state, and all lands belonging to the United States, and all buildings and improvements belonging to the United States.

2 Public debts as evidenced by the bonds of Arizona, its counties, municipalities, or other subdivisions; court houses; jails, town halls,

council chambers, houses occupied by fire companies and their apparatus, and other structures and edifices owned by the public, and all squares and lots kept open for health or public use, or for ornament, belonging to any county, city, or town in this state; and public libraries, colleges, schoolhouses, and other buildings for the purpose of education, with their furniture, libraries, and all other equipments, and the lots or lands thereto appurtenant and used therewith, so long as the same shall be used for the purpose of education, and not used or held for profit; provided, that when any of the property mentioned in this subdivision is private property, from which a rent or valuable consideration is received for its use, the same shall be taxed as other property.

3 Hospitals, asylums, and poorhouses, owned by the public, and other charitable institutions for the relief of the indigent or afflicted, schools for the education of Indians exclusively, and the lots or lands thereto appurtenant, with their fixtures and equipments, and grounds and buildings belonging to agricultural societies, so long as the same shall be used for those purposes only, and not used or held for profit.

4 Churches, chapels, and other buildings for religious worship, with their furniture and equipments, and the lots of ground and improvements appurtenant thereto and used therewith; provided rent is not paid for such grounds, and so long as the said ground and improvements shall not be used or held for profit.

5 Cemeteries and graveyards set apart and used for the purpose of interring the dead, except such portions of such cemeteries or graveyards as are used or held for profit.

6 The property of widows, residents of this state, not to exceed the amount of one thousand dollars to any one family, where their total assessment does not exceed two thousand dollars. (*Arizona Revised Statutes, 1913, p. 1563–64*)

ARKANSAS

Constitution: art. 16, sec. 5. The following property shall be exempt from taxation: public property used exclusively for public purposes; churches used as such; cemeteries used exclusively as such; school buildings and apparatus; libraries and grounds used exclusively for school purposes, and buildings and grounds and materials used exclusively for public charity.

Sec. 6. All laws exempting property from taxation other than as provided in this constitution shall be void. (*Arkansas, Digest of the Statutes, 1904, p. 89*)

Statutes: sec. 6887. All property described in this section, to the extent herein limited, shall be exempt from taxation:

1 All public schoolhouses and houses used exclusively for public worship, and the grounds attached to such buildings necessary for the proper occupancy, use and enjoyment of the same, and not leased or otherwise used with a view to profit.

2 All public colleges, academies, all buildings connected with the same, and all houses connected with public institutions of learning not used with a view to profit. This provision shall not extend to leasehold estate, or to real property held under the authority of any college or university of learning in this state.

3 All lands used exclusively as graveyards, or grounds for burying the dead, except such as are held by any person, or persons, company or corporation, with a view to profit, or for the purpose of speculation in the sale thereof.

4 All property, whether real or personal, belonging exclusively to this state or the United States.

5 All buildings belonging to counties used for building courts, for jails or for county offices, with the grounds, not exceeding in any county ten acres, on which said buildings are erected.

6 All lands, houses, and other buildings belonging to any county, city or town used exclusively for the accommodation of the poor.

7 All buildings belonging to institutions of purely public charity, together with the land actually occupied by such institutions, not leased or otherwise used with a view to profit, and all moneys and credits appropriated solely to sustaining and belonging exclusively to such institutions.

8 All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe-keeping thereof, and for the meeting of fire companies, whether belonging to any town or to any fire company organized therein.

9 All market-houses, public squares, other public grounds, town and city houses or halls, owned and used exclusively for public purposes, and all works, machinery and fixtures belonging to any town, and used exclusively for conveying water to said town. (*Arkansas, Digest of the Statutes, 1904, p. 1436*)

CALIFORNIA

Constitution: art. 9, sec. 10. All property now or hereafter held in trust for the founding, maintenance, or benefit of the Leland Stanford Junior University, or of any department thereof, may be exempted by special act from state taxation, and all personal property so held, the Palo Alto farm as described in the endowment grant of the trustees of the university, and all other real property so held and used by the university for educational purposes exclusively, may be similarly exempted from county and municipal taxation.

Sec. 11. All property now or hereafter belonging to "The California School of Mechanical Arts," an institution founded and endowed by the late James Lick to educate males and females in the practical arts of life, and incorporated under the laws of the state of California, November 23, 1885, having its school buildings located in the city and county of San Francisco, shall be exempt from taxation. The trustees of said institution must annually report their proceedings and financial accounts to the governor. The legislature may modify, suspend, and revive at will the exemption from taxation herein given.

Sec. 12. All property now or hereafter belonging to the "California Academy of Sciences," an institution for the advancement of science and maintenance of a free museum, and chiefly endowed by the late James Lick, and incorporated under the laws of the state of California, January 16, 1871, having its buildings located in the city and county of San Francisco, shall be exempt from taxation. The trustees of said institution must annually report their proceedings and financial accounts to the governor. The legislature may modify, suspend, and revive at will the exemption from taxation herein given.

Sec. 13. All property now or hereafter belonging to the Cogswell Polytechnical College, an institution for the advancement of learning, incorporated under the laws of the state of California, and having its buildings located in the city and county of San Francisco, shall be exempt from taxation. The trustees of said institution must annually report their proceedings and financial accounts to the governor. The legislature may modify, suspend, and revive at will the exemption from taxation herein given.

Art. 13, sec. 1. Property used for free public libraries and free museums, growing crops, property used exclusively for public

schools, and such as may belong to the United States, this state, or to any county, city and county, or municipal corporation within this state shall be exempt from taxation, except such lands and the improvements thereon located outside of the county, city and county, or municipal corporation owning the same as were subject to taxation at the time of the acquisition of the same by said county, city and county, or municipal corporation; provided, that no improvements of any character whatever constructed by any county, city and county or municipal corporation shall be subject to taxation.

Sec. 1¼. The property to the amount of one thousand dollars of every resident in this state who has served in the army, navy, marine corps, or revenue marine service of the United States in time of war, and received an honorable discharge therefrom; or lacking such amount of property in his own name, so much of the property of the wife of any such person as shall be necessary to equal said amount; and property to the amount of one thousand dollars of the widow resident in this state, or if there be no such widow, of the widowed mother resident in this state, of every person who has so served and has died either during his term of service or after receiving honorable discharge from said service; and the property to the amount of one thousand dollars of pensioned widows, fathers, and mothers, resident in this state, of soldiers, sailors, and marines who served in the army, navy, or marine corps, or revenue marine service of the United States, shall be exempt from taxation; provided, that this exemption shall not apply to any person named herein owning property of the value of five thousand dollars or more, or where the wife of such soldier or sailor owns property of the value of five thousand dollars or more. No exemption shall be made under the provisions of this act of the property of a person who is not a legal resident of this state.

Sec. 1½. All buildings, and so much of the real property on which they are situated as may be required for the convenient use and occupation of said buildings, when the same are used solely and exclusively for religious worship shall be free from taxation; provided, that no building so used which may be rented for religious purposes and rent received by the owner therefor, shall be exempt from taxation.

Sec. 1¾. All bonds hereafter issued by the state of California, or by any county, city and county, municipal corporation, or district (including school, reclamation, and irrigation districts) within said state, shall be free and exempt from taxation.

Sec. 1a. Any educational institution of collegiate grade, within the state of California, not conducted for profit, shall hold exempt from taxation its buildings and equipment, its grounds within which its buildings are located, not exceeding one hundred acres in area, its securities and income used exclusively for the purposes of education.

Sec. 4. All vessels of more than fifty tons burden registered at any port in this state and engaged in the transportation of freight or passengers, shall be exempt from taxation except for state purposes, until and including the first day of January 1935. (*California, Statutes and Amendments to the Codes 1915, p. 37–38; 56–57*)

Statutes: sec. 3611. All buildings, and so much of the real property on which they are situated as may be required for the convenient use and occupation of said buildings, when the same are used solely and exclusively for religious worship, shall be free from taxation; provided, that no building so used which may be rented for religious purposes and rent received by the owner therefor shall be exempt from taxation. That any person claiming property to be exempt from taxation under this section shall make a return thereof to the assessor annually, the same as property is listed for taxation, and shall accompany the same by an affidavit showing that the building is used solely and exclusively for religious worship, and that the described portion of the real property claimed as exempt is required for the convenient use and occupation of such building, and that the same is not rented for religious purposes and rent received by the owner therefor. (*California. Kerr's Cyclopedic Codes, 1:885*)

Sec. 3613. 1 Any educational institution of collegiate grade, within the state of California, not conducted for profit, shall hold exempt from taxation its buildings and equipment, its grounds within which its buildings are located, not exceeding one hundred acres in area, its securities and income used exclusively for the purposes of education.

2 An educational institution of collegiate grade is deemed and defined to be an institution incorporated as a college or seminary of learning under the laws of this state, which requires for regular admission the completion of a four year high school course or its equivalent, and confers upon its graduates at least one academic or professional degree, based upon a course of at least four years in liberal arts and sciences, or upon a course of at least three years in professional studies, including law, theology, education, medicine,

dentistry, engineering, veterinary medicine, pharmacy, architecture, fine arts, commerce or journalism.

3 An educational institution not conducted for profit is deemed and defined to be an institution incorporated as a college or seminary of learning under the laws of this state conducted exclusively for scientific or educational purposes, no part of the net income of which inures to the benefit of any private stockholder, member or individual.

4 The grounds of an educational institution exempt from taxation under the provisions of section 1*a* of article 13 of the constitution, when the grounds of such educational institution within which its buildings are located exceed one hundred acres in area, shall be determined, located and selected by the assessor of the county or city and county in which said grounds are situated but said grounds need not be contiguous or in one tract.

5 The state board of equalization shall prescribe all procedure, affidavits and forms required to carry into effect the tax exemption of property specified in section 1*a* of article 13 of the constitution.

6 Any person or officer of an educational institution entitled to or applying for the exemption from taxation under section 1*a* of article 13 of the constitution shall make a return thereof to the assessor annually, the same as of property listed for taxation, and shall accompany the same by an affidavit showing that the educational institution is of collegiate grade and is not conducted for profit, that the grounds for which exemption is claimed are those within which its buildings are located and do not exceed one hundred acres in area and that the securities and income for which exemption is claimed are used exclusively for the purposes of education. Every such person or officer shall in addition give all information required and answer all questions contained in the forms and affidavits prescribed by the state board of equalization. Any false statement made or sworn to in such forms or affidavits shall constitute and be punishable as perjury.

7 Any assessor or deputy assessor may, in his discretion, require other or additional proof of the facts stated by such affiant before allowing the exemption claimed. Failure upon the part of any educational institution entitled to such exemption, to make affidavit or furnish evidence as required by this act, between the first Monday in March and the first Monday in July of each year, shall be deemed a waiver of such exemption by such educational institution. (*California. Statutes and Amendments to the Codes, 1915, p. 1216–17*)

Sec. 3617. . . . fruit and nut-bearing trees under four years of age, and grape vines under three years of age. (*California. Kerr's Cyclopedia Codes, 1:886*)

Sec. 10. The cemetery lands and property of any association formed pursuant to this act shall be exempt from all public taxes, rates and assessments. (*California. General Laws 1915, act 549, p. 170*)

Sec. 66. The rights of way, ditches, flumes, pipe lines, dams, water rights, reservoirs, and other property of like character, belonging to any irrigation district, shall not be taxed for state and county or municipal purposes. (*California. General Laws 1915, p. 695*)

Sec. 55. The rights of way and works belonging to any protection district organized under this act shall not be taxed for state and county or municipal purposes. (*California. General Laws 1915, p. 1317*)

Sec. 30. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*California. General Laws 1915, p. 80*)

COLORADO

Constitution: art. 9, sec. 4. The property, real and personal, of the state, counties, cities, towns and other municipal corporations, and public libraries, shall be exempt from taxation.

Sec. 5. Lots with the buildings thereon, if said buildings are used solely and exclusively for religious worship, for schools or for strictly charitable purposes, also cemeteries not used or held for private or corporate profit, shall be exempt from taxation, unless otherwise provided by general law.

Sec. 6. All laws exempting from taxation property other than that hereinbefore mentioned shall be void. (*Colorado. Mills Annotated Statutes 1912, 1:184*)

Statutes: sec. 3050. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*Colorado. Mills Annotated Statutes 1912, 1:1355*)

Sec. 3673. The title to property acquired under the provisions of this act shall vest in such drainage district, in its corporate name; said property shall be held by such district in trust for, and is hereby dedicated and set apart for, the uses and purposes set forth in this act, and shall be exempt from taxation, and the board of directors is hereby authorized and empowered to hold, use and acquire, manage, occupy and possess said property as herein provided. (*Colorado. Mills Annotated Statutes 1912, 1:1631*)

Sec. 6197. The following classes of property shall be exempt from taxation, to wit:

First. The property of the state, counties, cities, towns and other municipalities, and public libraries.

Second. Buildings used exclusively for religious worship, for schools or for strictly charitable purposes, with the grounds whereon the same are situated.

Third. Cemeteries not held or conducted for private or corporate profit.

Fourth. The household goods of every head of a family, to the value of two hundred dollars.

Fifth. Ditches, canals and flumes, owned and used by individuals or corporations, exclusively for irrigating lands of such individuals or corporations, or the individual members of such corporations, shall not be separately taxed so long as they shall be owned and used exclusively for such purpose.

Sec. 6198. Any building or house owned by church organization when used solely and exclusively as a residence or dwelling by the minister, preacher or priest actually serving as such and the necessary lot or parcel of ground therefor upon which the said building is situate, if the assessed valuation of the same shall not exceed three thousand dollars, shall be exempt from taxation; if the assessed valuation of such property is greater than three thousand dollars, then three thousand dollars of such assessed valuation shall be exempt from taxation.

Sec. 6199. That the increase in value of private lands caused by the planting of timber thereon, other than fruit trees and hedges, shall not for a period of 30 years from the date of planting, be taken into account in assessing such lands for taxation; such exemption to apply to all lands heretofore or hereafter planted, except as hereinafter provided.

Sec. 6200. In the event that any of such timber shall, prior to the expiration of the 30 years, become sufficiently mature to be

suitable for economic use, then the increase of value caused by that so maturing shall be taken into account in assessing the land for taxation thereafter.

Sec. 6201. That all ditches used for the purpose of irrigation, and that only where the water is not sold for the purpose of deriving a revenue therefrom, be and the same are hereby declared free from all taxation, whether for state, county or municipal purposes.

[NOTE. By various acts the property of the United States is exempt from taxation.]

(*Colorado. Mills Annotated Statutes, 1912, 2:2599–2600*)

CONNECTICUT

Constitution: No constitutional exemption clause.

Statutes: sec. 1. Section 2315 of the general statutes as amended by chapter 44 of the public acts of 1913 is hereby amended to read as follows: The following property shall be exempt from taxation: all property belonging to the United States, or this state; buildings, with their appurtenances, belonging to any county, town, city, or borough; buildings or portions of buildings exclusively occupied as colleges, academies, churches, public schoolhouses, or infirmaries, with the land appurtenant to such infirmaries; parsonages of any ecclesiastical society to the value of five thousand dollars, while used solely as such; non-income-producing buildings and land on which they stand, to the value of one thousand dollars, owned by any church in this state and located on land owned by any incorporated camp meeting association; buildings belonging to and used exclusively for scientific, literary, benevolent, or ecclesiastical societies, not including any real estate conveyed by any ecclesiastical society or public or charitable institution without reserving an annual income or rent or by a conveyance intended to be a perpetual alienation, and not including any real estate of any educational, benevolent, or ecclesiastical corporation or association, whether held in the name of such corporation or association or by any person or persons in trust for such corporation or association, which is leased or used for other purposes than the specific purposes of such corporation or association, nor including lands granted and given for the maintenance of the ministry of the gospel while leased; all lands used exclusively for cemetery purposes; the property to the amount of three thousand dollars of any pensioned soldier, sailor, or marine of the United States, who, while in service, lost a leg or

arm, or suffered disabilities which by the rules of the United States pension office are considered equivalent to such loss; the property to the amount of three thousand dollars of any person who, by reason of blindness, is unable by his labor to support himself and family; the property to the amount of one thousand dollars of every resident of this state who has served in the army, navy, marine corps, or revenue marine service of the United States in time of war, and received an honorable discharge therefrom; or, lacking such amount of property in his own name, so much of the property of the wife of any such person as shall be necessary to equal said amount; and property to the amount of one thousand dollars of the widow resident of this state, or, if there be no such widow, of the widowed mother resident of this state, of every person who has so served and has died either during his term of service or after receiving honorable discharge from said service; the property to the amount of one thousand dollars of every resident of this state who has served in the army, navy, marine corps, or revenue marine service of the United States in time of war and received an honorable discharge therefrom, or who, being a veteran of any war and retired from the navy, marine corps, or revenue marine service after thirty years of service on account of having reached the age limit prescribed by law or from mental or physical disability; and property to the amount of one thousand dollars of pensioned widows, fathers, and mothers, resident of this state, of soldiers, sailors, and marines who served in the army, navy, or marine corps, or revenue marine service of the United States; wearing apparel of every person and family, not including watches and jewelry of any kind exceeding twenty-five dollars in value; household furniture, used by and belonging to any family, to the value of five hundred dollars; farming tools, actually and exclusively used in the business of farming upon any farm, not exceeding in value two hundred dollars; the produce of a farm, while owned and held by the producer, actually grown, growing, or produced during the season next preceding the time of listing, including colts, calves, and lambs; fuel and provisions for the use of any family; swine to the value of fifty dollars; poultry to the value of twenty-five dollars; sheep and Angora goats owned and kept in this state to the value of one hundred dollars; cash not exceeding one hundred dollars; private libraries and books, not exceeding two hundred dollars in value, and all public libraries; all musical instruments, not exceeding in value twenty-five dollars; all musical instruments used exclusively

by churches; all fire engines, and other implements, used for the extinguishment of fires, with the buildings used exclusively for the safe-keeping thereof; the tools of a mechanic, actually used by himself in his trade, to the value of two hundred dollars; any horse used on parade in the performance of military service by the owner, his son, ward, or apprentice; all fishing apparatus, actually used by any person or company, to the value of two hundred dollars; the stock or property of every incorporated agricultural society, except as provided by chapter 171 of the public acts of 1915; the stock or securities issued by any ecclesiastical society, to raise funds for the erection, alteration, or repair of any church edifice, but only to the amount of the actual cost of such erection, alteration, or repair; all property of any hospital society which is supported wholly or in part by state appropriations; all moneys or funds received and accumulated by grand army posts in the state of Connecticut, from donations, bequests, and collections for charitable purposes, or which may hereafter be received by grand army posts for charitable purposes; bonds of the state of Connecticut issued pursuant to any act which provides for exemption from taxation; bonds in the hands of the holders thereof, issued by any town or city in aid of the construction of the railroads of the Connecticut Western Railroad Company, the New Haven, Middletown, and Willimantic Railroad Company, the Shepaug Valley Railroad Company, the Connecticut Valley Railroad Company, the Connecticut Central Railroad Company, or either of them, to provide or raise money to pay for stock of any of said companies subscribed for by such town or city. When any town or city in this state shall have issued bonds under the provisions of the general statutes for the purpose of redeeming or providing a fund to redeem its bonds originally issued in aid of the construction of any railroad, and which were exempt from taxation, or for redeeming or providing a fund to redeem any reissue of the same, such bonds, and the amount invested therein, shall be exempt from taxation in the hands of the holders thereof in the same manner and to the same extent as the original bonds, and the amounts invested therein, and no direct, indirect, or franchise tax shall be assessed thereon.

Sec. 2. All property exempted from taxation under the provisions of any special act, or by town vote, shall be valued annually by the assessors of the town in which such property is located in the same manner as other property, and such valuations shall be added by the assessors to the abstract book.

Sec. 3. The total of such valuations and the aggregate of taxes which would have been received in each year on such valuations if such properties had been taxed locally, shall be sent to the tax commissioner as a part of the return required to be made to him in each year by the town clerk or town treasurer for the purposes of a state tax.

Sec. 4. Such valuation or taxes, as the case may be, shall be included in the computation of the amount of the state tax to be paid by each such town. (*Connecticut. Public Acts 1915, p. 2215–17*)

Sec. 2316. The exemptions given in section 2315 to soldiers, sailors, and marines, and their wives, widows, fathers, and mothers, and to blind persons, shall first be made in the town in which the person entitled thereto resides, and any person asking such exemption in any other town shall make oath before, or forward his or her affidavit to, the assessors of such town, deposing that such exemptions, if allowed, will not, together with any other exemptions which may have been granted under section 2315, exceed the amount of exemption thereby allowed to such person. The assessors of each town shall annually make a certified list of all persons resident in such town, who are found to be entitled to exemption under the provisions of section 2315, which list shall be filed in the town clerk's office, and shall be *prima facie* evidence that such persons are entitled to such exemption so long as they reside in said town; but such assessors may at any time require any such person to appear before them for the purpose of furnishing additional evidence.

Sec. 2317. The funds and estate which have been or may be granted, provided by the state, or given by any person or persons to the president and fellows of Yale University, the board of trustees of the Sheffield Scientific School, Trinity College, or Wesleyan University, and by them respectively invested and held for the use of such institutions, shall, with the income thereof, remain exempt from taxation; provided, however, that neither of said corporations shall ever hold in this state real estate free from taxation, affording an annual income of more than six thousand dollars.

Sec. 2318. Any church or ecclesiastical society in this state may have and hold exempt from taxation personal property consisting of bonds, mortgages, or funds invested, to an amount not exceeding in value the sum of ten thousand dollars; provided that such personal property shall be held solely for the uses of such society, and the revenues derived therefrom shall be used exclusively for

the maintenance of public worship and the ordinary expenses incident thereto; and provided that such society shall not have and hold property exceeding in value twenty thousand dollars in personal or real estate which is exempt from taxation, otherwise than by virtue of the provisions of this section.

Sec. 2320. When any person shall plant land not theretofore woodland, the actual value of which at the time of planting shall not exceed twenty-five dollars per acre, to timber trees of any of the following kinds, to wit: chestnut, hickory, ash, white oak, sugar maple, European larch, white pine, black walnut, tulip, or spruce, not less in number than twelve hundred to the acre, and such plantation of trees shall have grown to an average height of six feet, the owner of such plantation may appear before the board of relief of the town in which such plantation is located, and, on proving a compliance with the conditions herein, such plantation of trees shall be exempt from taxation of any kind for a period of twenty years next thereafter.

Sec. 2321. Land owned or taken by any municipal corporation for the purpose of creating or furnishing a supply of water for its use or benefit shall be exempt from taxation, when the inhabitants of the town in which said land is situated have the right to the use of and do actually use such water supply upon the same terms and conditions as the inhabitants of such municipal corporation; but otherwise said land shall be liable to taxation, and shall be set in the list in the town in which such land is situated, to the corporation owning or controlling such water supply, at a valuation which would be fair for said land, if used for agricultural purposes. (*Connecticut. General Statutes, Revision of 1902, p. 602–3*)

Sec. 1. The property of any incorporated agricultural society shall not be exempt from taxation, as provided in section 2315 of the general statutes as amended by chapter 44 of the public acts of 1913, during the four years succeeding the declaration or payment of any dividend to its stockholders or members. (*Connecticut. Public Acts 1915, ch. 171*)

Sec. 1. That portion of the provisions of any act which provides for the exemption from taxation of bonds or other evidences of indebtedness of any municipal corporation or subdivision thereof is hereby repealed.

Sec. 2. The provisions of this act shall not be construed to affect any issue of bonds, or part thereof, authorized by any town, city, or borough at the time of the passage of this act. (*Connecticut. Public Acts 1915, p. 1968*).

DELAWARE

Constitution: art. 8, sec. 1. All taxes shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws, but the general assembly may by general laws exempt from taxation such property as in the opinion of the general assembly will best promote the public welfare. (*Delaware. Revised Code 1915, p. 65*)

Art. 10, sec. 3. No portion of any fund now existing, or which may hereafter be appropriated, or raised by tax, for educational purposes, shall be appropriated to, or used by, or in aid of any sectarian, church or denominational school; provided that all real or personal property used for school purposes, where the tuition is free, shall be exempt from taxation and assessment for public purposes. (*Delaware. Revised Code 1915, p. 67*)

Statutes: sec. 1098. All real and personal property, not belonging to this state, or the United States, or any county of this state, or any church or religious society, and not held by way of investment, or any college or school and used for educational or school purposes, or any corporation created for charitable purposes and not held by way of investment, except as otherwise provided, shall be liable to taxation and assessment for public purposes.

Burial lots and lands of cemeteries and cemetery companies laid out and devoted to cemetery purposes shall not be subject to taxation.

Legacies for religious, charitable or educational purposes shall not be subject to taxation.

Any and all property and all gifts, devises, bequests and legacies in any manner given to The Trustees of the Home for Friendless and Destitute Children, Sarah Ann White Home for Aged and Infirm Colored Persons and Sunday Breakfast Mission, are exempt from all taxes, assessments and abatements whatsoever for state, county, municipal or other purposes so long as the same are held or used for the charitable or religious purposes for which the said corporations were instituted.

All the real estate owned and used by the Associated Charities of the city of Wilmington is exempt from all taxation for county and municipal purposes.

The estate, real and personal, of Delaware Industrial School for Girls and Ferris Industrial School, and for the purpose of their incorporation, shall be free from state, county and city tax.

All the lands, tenements, hereditaments and personal estate of The Florence Crittenton Home of the State of Delaware are exempt from state, county and municipal taxes.

Lands, tenements and property, not exceeding in value in any one instance the sum of twenty-five thousand dollars, of all incorporated homes or houses of refuge for reformed women maintained by charity in this state, are exempt from all county and state taxation.

Lands and tenements to the value of fifteen thousand dollars owned by any corporation or association maintaining charitable homes for incurables, are exempt from all taxes, assessments, burdens or impositions whatsoever for county purposes.

Lands and tenements to the value of twenty-five thousand dollars, owned by any corporation or association maintained by charity in this state, and used wholly or in part as day nurseries for babies or by nonsectarian, charitable Young Women's Christian Associations, are exempt from all taxes, assessments, burdens or impositions for county purposes.

Lands, tenements and property, not exceeding in value in any one instance the sum of ten thousand dollars, of all incorporated homes or associations maintained by charity for the use of the deaconesses of any church in this state, shall be exempt from all taxes, assessments, burdens or impositions for county and municipal purposes.

The lands, tenements and property of The Delaware Commission for the Blind shall be exempt from any and all state, county and municipal taxes, during such time and to the extent that such lands, tenements and property shall be actually used by said commission in its work for the blind of this state; provided that said exemption shall not apply to any lands, tenements and property owned by said commission as investments, and not actually used by said commission in its work.

Lands, tenements and property of all corporations of this state, incorporated, organized and carried on for the purpose of settlement work, and maintained in whole or in part by charity, are exempt from any and all state, county and municipal taxes, during such time and to the extent that such lands, tenements and property shall be actually used by such corporations in such settlement work, provided that said exemption shall not apply to any lands, tenements and property owned by such corporations as investments and not actually used by such corporations in such settlement work.

Property located in the state of Delaware used for soldiers' rest rooms is exempt from the payment of any taxes whatsoever so long as said property shall be used for such purpose.

Lands and tenements and the buildings and improvements thereof, to the value of ten thousand dollars, owned by any incorporated fraternity, established by the students of and in connection with any college in this state, and used by said fraternity and not held as an investment, are exempt from all taxes or assessments for county or municipal purposes.

All bonds of the city of Wilmington are exempt from taxation under any law of this state; no county tax shall be collected from any person holding the bonds of said city for or on account of said bonds.

The real estate of any person or persons or body corporate within the limits of the city of New Castle, not exceeding five acres, upon which any manufacturing or other industrial improvements for the employment of labor shall be erected after the twenty-fifth day of March, 1879, or any real estate on which any buildings were, prior to said date, erected, and which, after said date, shall be used for any manufacturing or industrial pursuit as aforesaid not before prosecuted or carried on there, is exempt for a period of ten years after the same shall be first assessable, from assessment or taxation for state, county or municipal purposes.

The real estate of any person or persons or body corporate within the limits of the city of Delaware City, not exceeding five acres, upon which any manufacturing or other industrial improvements for the employment of labor shall be erected after the thirty-first day of March 1887, or any real estate upon which any buildings were prior to said date erected, and which, after said date, shall be used for any manufacturing or industrial pursuit as aforesaid not before prosecuted or carried on there, is exempt, for a period of ten years after the same shall be first assessable, from assessment or taxation for state, county or municipal purposes.

The real estate of any person or persons or body corporate within the limits of the town of Newport, or adjacent thereto, and each thereof, between the Wilmington and Newport turnpike and Christiana river so far as the road leading to and through the land known as Conrad's marsh, but not exceeding five acres for any one owner, upon which any manufacturing or other industrial improvements for the employment of labor shall be erected after the first day of April 1889, or any real estate upon which any buildings were, prior to said date, erected, and which, after said date, shall be used for any manufacturing or industrial pursuit as aforesaid not before prosecuted or carried on there, is exempt, for a period of ten years

after the same shall be first assessable, from assessment or taxation for state, county or municipal purposes.

All unimproved marsh land lying adjacent to the Delaware bay or any of its tributaries within this state that were not assessed, on the eighth day of April 1881, at more than two dollars per acre, when purchased and located upon by colonies of immigrants composed of ten or more families, are exempt from the assessment and payment of state and county taxes for a period of ten years from and after the date of first purchase and occupancy.

After the library and reading room of the Wilmington Institute shall have been made free in accordance with the provisions of 19 Delaware Laws, chapter 734, the property of said institute used by or for the benefit of the library and reading room shall be exempt from all taxes imposed by authority of the state of Delaware.

All property, real or personal, vested in the board of education in Wilmington shall be exempt from all kinds of taxes.

All land and property which shall be held, laid out, and used for maintaining any public park for the use of the citizens of Wilmington and its vicinity, or which shall be purchased or acquired for such use or purpose, shall be forever free from state, county and city taxation so long as used for such purpose.

The real estate of any person or persons, or body corporate, within the limits of the portions of the second, eighth and ninth wards of the city of Wilmington, hereinafter described, upon which any manufactory or other industrial improvements for the employment of labor is now or may hereafter be erected after the third day of March A. D. 1881, shall be exempt for a period of ten years after the same shall thereafter have been erected and be first assessable from assessment and taxation for state, county or municipal purposes. The said exemption shall apply only to the land occupied by such manufacturing or other industrial improvements and necessary to their operation.

Provisions necessary for the use and consumption of the owner and his family for the year (not including live stock), farming utensils, and working tools of mechanics, or manufacturers, constantly employed in their business, the implements of a person's trade, or profession, stock on hand of a manufacturer or tradesman, except as by law otherwise provided, household furniture other than plate, grain and other produce of land, wearing apparel, ready money, bonds and other securities for money, goods, wares and merchandise imported, and vessels trading from any part of this state, shall be exempted from assessment. (*Delaware. Revised Code 1915, p. 501–6*)

FLORIDA

Constitution: art. 9, sec. 1. The legislature shall provide for a uniform and equal rate of taxation, and shall prescribe such regulations as shall secure a just valuation of all property, both real and personal, excepting such property as may be exempted by law for municipal, educational, literary, scientific, religious or charitable purposes.

Art. 9, sec. 9. There shall be exempt from taxation property to the value of five hundred dollars to every widow that has a family dependent on her for support, and to every person who is a bona fide resident of the state and has lost a limb or been disabled in war or by misfortune. (*Adopted Nov. 7, 1916*)

Art. 16, sec. 16. The property of all corporations, except the property of a corporation which shall construct a ship or barge canal across the peninsula of Florida, if the legislature should so enact, whether heretofore or hereafter incorporated, shall be subject to taxation unless such property be held and used exclusively for religious, scientific, municipal, educational, literary or charitable purposes. (*Florida. Compiled Laws Annotated 1914, 1:84, 88, 105*)

Statutes: sec. 4. The following property shall be exempt from taxation: first, all property, real and personal, of the United States, and of this state.

Second, all public property of the several counties, cities, villages, towns and school districts in this state, used or intended for public purposes, including both real and personal property of all fire, hose and hook and ladder companies, except lands sold for taxes for the use of any counties, cities, villages, towns or school districts.

Third, such property of educational, literary, benevolent, charitable and scientific institutions within this state as shall be actually occupied and used by them solely for the purpose for which they have been or may be organized, but property of such institutions which is rented wholly or in part and the rents, issues and profits only used by such institutions shall not be exempt from taxation, nor shall any property held by them as an investment or for speculation be exempt from taxation. Provided, that this section shall not be construed to apply to the lower stories of charitable or benevolent institutions, necessarily using the upper stories of their lodge rooms and who rent the ground floor of such buildings, using said rents, issues and profits for the benefit of such charitable and

benevolent purposes, or to the ground floor of public libraries, the rents, issues and profits of said ground floor being used for the benefit of said libraries.

Fourth, all houses of public worship and the lots on which they are situated, and all pews or steps and furniture therein, every parsonage and all burying grounds not owned or held by individuals or corporations for speculative purposes, tombs and right of burial; but any building being a house of worship which shall be rented or hired for any other purpose except for schools or places of worship shall be taxed the same as any other property.

Fifth, all public libraries and real and personal property belonging to and connected with the same, consisting of the library itself and all real and personal property held for the actual use and occupation of such library only, and not for rent, profit or speculation.

Sixth, all property, real and personal, held by and belonging to any agricultural society in this state, and used exclusively for the meetings or exhibitions of such society, which now is or may hereafter be lawfully organized in pursuance of law.

Seventh, there shall be exempt from taxation property to the value of two hundred dollars in the county in which she resides, to every widow dependent upon her own exertions, and to every person who has lost a limb or been disabled in war or by misfortune, and dependent upon their own exertions to that extent that disqualifies him or her from the performance of manual labor. (*Florida. Compiled Laws Annotated 1914, 1:182–83*)

Sec. 431a. That all property of Young Men's Christian Associations within this state, which shall be actually occupied and used by them for the purposes only for which they have been or may be organized, shall be exempted from taxation. (*Florida. Compiled Laws Annotated 1914, 1:183*)

Sec. 609. All bonds issued under the act of February 16, 1885, entitled "An act to provide for the issue of bonds in exchange for the bonds of the state of Florida belonging to the common school fund, and seminary fund, and agricultural college fund of this state," shall have the same validity as the bonds of the state in exchange for which they were issued, and shall stand in place thereof as provided in said act.

Sec. 610. The bonds mentioned in the preceding section shall not be subject to any tax whatever, state, county, or municipal. (*Florida. Compiled Laws Annotated 1914, 1:268*)

Sec. 1048j. The property of such library shall be exempt from execution and shall also be exempt from taxation as other public property. (*Florida. Compiled Laws Annotated 1914, 1:510*)

Sec. 2779a. . . . Bonds or other securities deposited with the state treasurer by any company under this act (fire insurance companies' bonds) shall not, on account of such bonds being in the state, be subject to taxation, but shall be held exclusively and solely for the protection of the policy holders. (*Florida. Compiled Laws Annotated 1914, 2:1453*)

GEORGIA

Constitution: art. 7, par. 2. The general assembly may, by law, exempt from taxation all public property; places of religious worship or burial; all institutions of purely public charity; all buildings erected for and used as a college, incorporated academy, or other seminary of learning; the real and personal estate of any public library, and that of any other literary association, used by or connected with such library; all books and philosophical apparatus; and all paintings and statuary of any company or association, kept in a public hall, and not held as merchandise or for purposes of sale or gain. Provided, the property so exempted be not used for purposes of private or corporate profit or income.

The general assembly shall further have power to exempt from taxation farm products, including baled cotton, grown in this state and remaining in the hands of the producer, but not longer than for the year next after their production.

Art. 7, par. 4. All laws exempting property from taxation, other than the property herein enumerated, shall be void. (*Georgia. Park's Annotated Code 1914, 5:4593, 4596*)

Statutes: sec. 998. The following described property shall be exempt from taxation, to wit: All public property, places of religious worship, and places of burial; all institutions of purely public charity; all buildings erected for and used as a college, incorporated academy, or other seminary of learning; the real and personal estate of any public library, and that of any other literary association, used by or connected with such library; all books, philosophical apparatus, paintings, and statuary of any company or association, kept in a public hall, and not held as merchandise or for purposes of sale or gain; provided the above-described property so exempted be not used for purposes of private or corporate profit or income; and all laws exempting property from taxation, other than the property herein enumerated, shall be void.

Sec. 998 (a). All farm products, including baled cotton grown in this state and remaining in the hands of the producer but not longer than for the year next after their production, shall be exempt from taxation.

Sec. 999. When any person residing in or out of this state is the proprietor of any toll bridge, or bridge on which toll may be lawfully charged in this state, such bridge shall be considered and treated as public property, and exempt from taxation whenever and so long as the proprietor shall allow it to be used absolutely and entirely as a free bridge, and shall keep the same in good repair and safe condition for the free use of the public.

Sec. 1000. No county authority shall exempt from taxation any manufactory, industry, enterprise, or any property of any kind not now exempt by law.

Sec. 1517. Each and every lot or parcel of land which has been, or may be hereafter, obtained by any county board of education for the use of common schools, together with any school building erected thereon, and all school furniture, shall be exempt from all taxes, and from levy and sale under any execution or other writ or order in the nature of an execution; provided, the lot of land so exempted shall not exceed four acres, and if there be any excess over that number of acres, then that portion not to exceed four acres, most convenient for school purposes, shall be exempt as aforesaid, the exempted portion to be set off by order of the county board. (*Georgia. Park's Annotated Code 1914, 1:458–61, 635*)

IDAHO

Constitution: art. 7, sec. 2. . . . The legislature may exempt a limited amount of improvements upon land from taxation.

Sec. 4. The property of the United States, the state, counties, towns, cities and other municipal corporations and public libraries shall be exempt from taxation.

Sec. 5. . . . the legislature may allow such exemptions from time to time as shall seem necessary and just, and all existing exemptions provided by the laws of the territory shall continue until changed by the legislature of the state. (*Idaho. Revised Code, 1908, 1:108*)

Statutes: sec. 4. The following property is exempted from taxation; provided, that the total amount of all exemptions allowed to any one family under subdivision D, G, H, I, and J of this section

shall not exceed one thousand dollars; and, provided, further, that no deduction shall be made in the assessment of the share of capital stock of any corporation or association for exemptions claimed under said subdivisions:

A Property belonging to the United States, this state, or to any county or municipal corporation or school district within this state.

B Property belonging to any religious corporation or society of this state, used exclusively for and in connection with public worship, and any parsonage belonging to such corporation or society and occupied as such.

C Property belonging to any fraternal, benevolent or charitable corporation or society of this state, used exclusively for the purposes for which such corporation or society was organized.

D Property belonging to fatherless children under the age of eighteen years, honorably discharged soldiers and sailors who served in the army or navy of the United States during the War of the Rebellion, and widows, not to exceed the amount of one thousand dollars in value to any one family, when the total valuation of the property of such family does not exceed five thousand dollars; provided, that such property owner or owners are residents of this state, and that such exemption is claimed in the manner provided for in the following section.

E Growing crops, fruits and nut-bearing trees and grape vines, except as the value of the land may be increased on account of said trees and vines growing thereon; provided, that nothing herein contained shall be construed to exempt standing timber or nursery stock under this subdivision.

G All private libraries to the amount of four hundred dollars in value when the value thereof does not exceed one thousand dollars; provided, that the owners thereof are residents of this state, and that such exemptions are claimed in the manner provided for in the following section.

H Surgical and scientific instruments of physicians, surgeons and other professional men to the amount of four hundred dollars in value when the value thereof does not exceed one thousand dollars; provided, that the owners thereof are residents of this state, and that such exemptions are claimed in the manner provided for in the following section.

I Tools of mechanics, miners and prospectors, and the tools, farming implements and machinery of farmers, including harness and wagons, to the amount of four hundred dollars in value when

the value thereof does not exceed one thousand dollars; provided, that the owners thereof are residents of this state, and that such exemptions are claimed in the manner provided for in the following section.

J Household goods and furniture, sewing machines, musical instruments, wearing apparel and jewelry in actual use in the private home or on the person of the owner, to the amount of four hundred dollars in value when the value thereof does not exceed one thousand dollars; provided, that the owners thereof are residents of this state, and that such exemptions are claimed in the manner provided for in the following section.

K Possessory rights to public lands.

M Mining claims not patented.

N Irrigation canals and ditches and water rights appurtenant thereto when no water is sold or rented from any such canal or ditch, only to the extent that the water conveyed by such canal or ditch is used to irrigate lands within this state; provided, that in case any water be sold or rented from any such canal or ditch to irrigate lands within this state, then, and in that event, such canal or ditch shall be assessed for taxation to the extent that such water is so sold or rented.

O Hospitals, with their furniture and equipment, used for benevolent purposes, with the ground appurtenant thereto and used therewith, from which no profit is derived.

P All property used exclusively for school or educational purposes, from which no profit is derived, and all property from which no profit or rental is derived and which is held or used exclusively for endowment, building or maintenance purposes of schools or educational institutions.

Q All public cemeteries.

R Cooperative telephone lines from which no profit is derived, or upon or over which no fees or tolls are charged or collected.

S All public libraries.

Sec. 5. Property exempted from taxation under the preceding section shall not be listed or assessed, except property exempted under subdivision D, G, H, I and J, which shall be listed and assessed as other property, and all parties claiming exemptions under said subdivisions shall, on or before the fourth Monday of June of each year, or on the day of assessment, file with the assessor sworn claims for such exemption upon blanks to be furnished by the assessor upon demand, setting forth all the facts in the matter and the grounds for exemption and description of all the property

affected, and the assessor must deliver such sworn claims for exemption to the clerk of the board of county commissioners at the same time that he delivers to said clerk the completed assessment roll in which such exempt property is listed. (*Idaho. Session Laws 1915, p. 190–92*)

Sec. 1. That all live stock consisting of cattle, horses, sheep and hogs that are fed for the market within the state of Idaho, which are sold on the market after being fed from the products of the farm between the 1st day of January and the 1st day of May of any year, shall be exempt from taxation except for the portion of the year such live stock shall be so fed and fitted for the market; provided, however, that in case such live stock shall not be shipped out of the state or sold and put upon the local market and butchered within the state prior to May 1 of such year, the owner thereof shall pay taxes thereon for the full year.

Sec. 2. That before the sale of such live stock after being so fed and fattened for market, as provided in section 1 of this act, the owner thereof shall immediately notify the assessor of the county where such live stock is kept for assessment and taxation.

Sec. 3. That no period of assessment and taxation for such live stock shall be for less than one month; and provided further that any fraction of a month that such live stock may remain within said state before shipment out of the state, or before being butchered within said state, as by this act provided, shall be counted as a full month for the purposes of assessment and taxation.

Sec. 4. Nothing in this act shall be construed to permit any live stock within the state to escape taxation for the full time it remains within the state. (*Idaho. Session Laws 1915, p. 120–21*).

ILLINOIS

Constitution: art. 9, sec. 3. The property of the state, counties, and other municipal corporations, both real and personal, and such other property as may be used exclusively for agricultural and horticultural societies, for school, religious, cemetery and charitable purposes, may be exempted from taxation; but such exemption shall be only by general law. (*Illinois. Revised Statutes, 1915–1916, p. 69*)

Statutes: sec. 2. All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say:

First. All lands donated by the United States for school purposes, not sold or leased; all property of schools, including the

real estate on which the schools are located, not leased by such schools or otherwise used with a view to profit.

Second. All property used exclusively for religious purposes, or used exclusively for school and religious purposes or for orphanages and not leased or otherwise used with a view to profit.

Third. All lands used exclusively as graveyards or grounds for burying the dead.

Fourth. All unentered government lands; all public buildings or structures of whatsoever kind, and the contents thereof, and the land on which the same are located belonging to the United States.

Fifth. All property of every kind belonging to the state of Illinois.

Sixth. All property belonging to any county, town, village, or city used exclusively for the maintenance of the poor; all swamp or overflowed lands belonging to any county, so long as the same remain unsold by such county; all public buildings belonging to any county, township, city or incorporated town, with the ground on which such buildings are erected, not exceeding in any case ten acres.

Seventh. All property of institutions of public charity, all property of beneficent and charitable organizations, whether incorporated in this or in any other state or the United States and all property of the old peoples' homes when such property is actually and exclusively used for such charitable or beneficent purposes, and not leased or otherwise used with a view to profit; and all free public libraries.

Eighth. All fire engines or other implements used for the extinguishment of fires, with the buildings used exclusively for the safekeeping thereof, and the lot of reasonable size on which the building is located, when belonging to any city, village or town.

Ninth. All market houses, public squares or other public grounds used exclusively for public purposes; all works, machinery and fixtures belonging exclusively to any town, village or city, used exclusively for conveying water to such town, village or city; all works, machinery and fixtures of drainage districts, when used exclusively for pumping water from the ditches and drains of such district for drainage purposes.

Tenth. All property which may be used exclusively by societies for agricultural, horticultural, mechanical and philosophical purposes, and not for pecuniary profit. (*Illinois. Revised Statutes, 1915–1916, p. 2159–60*)

INDIANA

Constitution: art. 10, sec. 1. The general assembly shall provide, by law, for a uniform and equal rate of assessment and taxation; and shall prescribe such regulations as shall secure a just valuation for taxation of all property, both real and personal, excepting such only, for municipal, educational, literary, scientific, religious, or charitable purposes, as may be especially exempted by law. (*Indiana. Burn's Annotated Statutes, 1914, 1:119*)

Statutes: sec. 10,144. The following property shall be exempt from taxation:

First. The property of the United States and of this state.

Second. The property of any county, city, town or township.

Third. All lands granted for the use of the common schools, so long as the same shall remain unsold.

Fourth. The personal property and real estate of every manual-labor school or college incorporated within this state when used or occupied for the purpose for which it was incorporated, such real estate not to exceed three hundred and twenty acres.

Fifth. Every building used and set apart for educational, literary, scientific or charitable purposes by any institution, or by any individual or individuals, associaton or incorporation, or used for the same purpose by any town, township, city or county, and the tract of land on which such building is situate; also the lands purchased with the bona fide intention of erecting buildings for such use thereon, not exceeding forty acres; also the personal property, endowment funds and interest thereon, belonging to any institution, town, township, city or county, and connected with, used or set apart for any of the purposes aforesaid.

Sixth. Every building used for religious worship, and the pews and furniture within the same, and also the parsonage belonging thereto and occupied as such, and the land whereon said building or buildings are situate, not exceeding ten acres when owned by a church or religious society, or in trust for its use; also every cemetery.

Sec. 10,145. If all or any part, parcel or portion of any tract or lot of land, or any buildings or personal property enumerated in the preceding section as exempt from taxation, shall be used or occupied for any other purpose or purposes than those recited in said section, by reason whereof they are exempted from taxation, such property, part, parcel or portion shall be subject to taxation

so long as the same shall not be set apart or used exclusively for some one of the purposes specified in said enumeration.

Sec. 10,146a. That any parcel or tract of land, not exceeding one acre, and improvements thereon, owned by any church and used exclusively by it as a dormitory for the students of any university belonging to this state, shall be exempt from taxation for all purposes, and such property is hereby declared to be property for educational purposes: provided, that the provisions of this act shall not apply to any such dormitory property connected with a university which maintains a dormitory: provided, that this section shall not be construed to exempt such property from special assessments.

Sec. 10,148. That it shall be unlawful for any state, county or municipal officer to assess, place upon any tax-duplicate, advertise or offer for sale or sell for purported assessments thereon, any land in Indiana included within a grant to any member of the Miami tribe of Indians made by the United States under a treaty with such tribe from lands in such treaty ceded by said tribe: provided, the then owner of such land is not a citizen of the United States and is a descendant or member of the family of such grantee, and that such grantee was, by treaty between the United States and such tribe, permitted to remain with his family in Indiana when said tribe removed from the state, and that such owner or his ancestors, subsequent to the removal of said tribe from Indiana, was, in said state, enumerated and paid by the United States as a member of said tribe, and that such lands have not been in the adverse possession of any person not a member of said tribe and descendant of said original grantee under a conveyance executed by such an owner.

Sec. 10,150. That any part, parcel or tract of land not exceeding one (1) acre, and the improvements thereon, and all personal property, owned by any Greek-letter fraternity, which is connected with any college, university, or other institution of learning, and under the supervision thereof, and which is used exclusively by such Greek-letter fraternity to carry out the purposes of such organizations, shall be exempt from taxation.

Sec. 10,151. That when any literary, scientific, benevolent, or charitable institution is the specific or residuary legatee of any devise or bequest, any money or choses in action going to or belonging to any of said institutions, shall not, while the same was in the hands of the executors, be liable to taxation, and no taxes shall be collected thereon for the year 1881, or any preceding year,

but the same shall be taken and deemed to have been exempt from taxation.

Sec. 10,151a. That when any money or property is given by will, or otherwise, to any executor or other trustee to be by him used and applied for the use and benefit of any municipal, educational, literary, scientific, religious or charitable purpose within the state of Indiana, and the money or property, if it had been given directly for any such purpose, would not be subject to taxation under existing laws, then and in all such cases, such money or property shall be exempt from all taxation while in the hands of such executor or other trustee: provided, he shall be diligently and in good faith endeavoring to carry out the provisions of the will or other trust arrangement, and to use and apply such money or property to the purpose for which the same is donated. And in all such cases where any money or property has been assessed for taxation to any executor or trustee for the tax year 1912, the taxes thereon for such year are hereby declared to be void and shall not be collected, and for such year and all subsequent years such money or property shall be deemed to have been and be exempt from all taxation.

Sec. 10,156. That all bonds, notes and other evidences of indebtedness hereafter issued by the state of Indiana or by municipal corporations within the state upon which the said state or the said municipal corporations pay interest shall be exempt from taxation. (*Indiana. Burn's Annotated Statutes, 1914, 4:935–40*)

Sec. 4236. Any building owned by said association (Y. M. C. A.) in which is located the offices and rooms of said association, and all personal property owned by said association used therein, together with the real estate upon which said building is located, shall be exempt from taxation. (*Indiana. Burn's Annotated Statutes, 1914, 2:610*)

Sec. 4447. That in all cases where cemeteries incorporated under the laws of this state upon such a basis that the corporation can not derive any pecuniary benefit or profit therefrom; and in all cases where a cemetery association shall provide for setting aside a certain definite portion of the proceeds derived from the sale of lots as a perpetual care fund, the income of which shall be used as a perpetual care and maintenance fund, all the property and assets belonging to such corporation used exclusively for cemetery purposes shall be exempt from taxation for any purpose: and provided, that it shall be lawful for any person to provide a fund, either by gift, bequest or devise, which may be a perpetual fund, the income from which shall be used for the care and maintenance of any

cemetery lot expressly described in the instrument creating the fund, and the fund so created shall be exempt from taxation for any purpose; and a trust may be created for the care, custody and control of such fund: provided, that the real estate of any such corporation lying within any incorporated city or town shall not be exempt from liability for street improvements and sewer assessments, as now or may hereafter be provided by law. (*Indiana. Burn's Annotated Statutes, 1914, 2:674*)

Sec. 4931. . . . And the real estate and personal property of any such corporation which shall have established a public library for the purposes aforesaid, and shall have put the same into operation, shall be exempt from taxation for state, county, and all municipal purposes, and shall remain exempt, as aforesaid, so long as the same is used exclusively for the general benefit of the inhabitants of the city or county in which such library may be located.

Sec. 4933. All stock in such library association shall be deemed personal estate, and shall be transferred in the manner and under the conditions prescribed by the by-laws of the same; and such stock shall be exempt from the levy of any state, county, township, or municipal tax. . . . (*Indiana. Burn's Annotated Statutes, 1914, 2:842–43*)

Sec. 30. Every fraternal beneficiary association organized or licensed under this act (act to regulate and incorporate fraternal beneficiary societies) is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal, and school tax, other than taxes on real estate not occupied by such association in carrying on its business. (*Indiana. Acts 1915, ch. 91, p. 297*)

Sec. 1. That all registered bloodhounds that are used or kept for the purpose of detecting crime, or apprehending criminals, when so used or kept for such purpose, shall be exempt from taxation. (*Indiana. Acts 1915, ch. 125, sec. 1, p. 529*)

IOWA

Constitution: No constitutional exemption clause.

Statutes: sec. 1304. The following classes of property are not to be taxed:

1 The property of the United States and this state, including university, agricultural college and school lands; the property of a county, township, city, town or school district or militia company, when devoted entirely to public use and not held for pecuniary

profit; municipal, school, and drainage bonds or certificates hereafter issued by any municipality, school district, drainage district or county within the state of Iowa; public grounds, including all places for the burial of the dead, crematoriums, the land on which they are built and appurtenant thereto not exceeding one acre, so long as no dividends or profits are derived therefrom; fire engines and all implements for extinguishing fires, with the grounds used exclusively for their buildings and meetings of the fire companies; no deduction from the assessment of the stock of any bank or trust company shall be permitted because of such bank or trust company holding such bonds and certificates as may be exempted above;

2 All grounds and buildings used for public libraries, including libraries owned and kept up by private individuals, associations or corporations for public use and not for private profit, for cemetery associations and societies, and for literary, scientific, charitable, benevolent, agricultural and religious institutions, and societies devoted solely to the appropriate objects of these institutions, not exceeding one hundred sixty acres in extent, and not leased or otherwise used with a view to pecuniary profit, but all deeds or leases by which such property is held shall be filed for record before the property above described shall be omitted from the assessment; the books, papers and apparatus belonging to the above institutions, used solely for the purposes above contemplated, and the like property of students in any such institution used for their education; moneys and credits belonging exclusively to such institutions, and devoted solely to sustaining them, but not exceeding in amount or income the amount prescribed by their charters or articles of incorporation; real estate to the extent of not to exceed one hundred sixty acres in any civil township, owned by any educational institution of this state as a part of its endowment fund, shall not be taxed;

3 The farm produce of the person assessed, harvested by him, and all wool shorn from his sheep, within one year previous to the listing; all poultry, ten stands of bees, all swine and sheep under six months of age; and all other domestic animals under one year of age not hereinbefore exempt; obligations for rent not yet due, in the hands of the original payees, private libraries, professional libraries to the actual value of three hundred dollars; family pictures; household furniture to the actual value of three hundred dollars and kitchen furniture; beds and bedding requisite for each family; all wearing apparel in actual use; and all food provided for the family; but the exemptions allowed in this subdivision shall not be held to apply to hotels and boarding houses except so far as

said exempted classes of property shall be for the actual use of the family managing the same;

4 The polls or estates, or both, of persons who by reason of age or infirmity may in the opinion of the assessor be unable to contribute to the public revenue, such opinion and the fact on which it is based being in all cases entered on the assessment roll, and subject to reversal by the board of review;

5 The farming utensils of any person who makes his livelihood by farming, the team, wagon and harness of the teamster or drayman who makes his living by their use in hauling for others, and the tools of any mechanic, not in any case to exceed three hundred dollars in actual value;

6 Government lands entered and located, or lands purchased from this state, for the year in which the entry, location or purchase is made;

7 The property, not to exceed fifteen hundred dollars in actual value, and poll tax, of any honorably discharged Union soldier or sailor of the Mexican War or of the War of the Rebellion or of the widow remaining unmarried of such soldier or sailor. It shall be the duty of every assessor annually to make a list of such soldiers, sailors [and] widows, and to return such list to the county auditor upon forms to be furnished by such auditor for that purpose; but the failure on the part of any assessor so to do shall not affect the validity of any exemption. All soldiers, sailors or widows thereof referred to herein shall receive a reduction of fifteen hundred dollars, the same to be made from the homestead of such soldier or widow, if he or she shall so own a homestead of the value of such exemption, otherwise out of such property as shall be designated and owned by the soldier, sailor or widow, such designation to be made either to the assessor or by writing filed with the county auditor on or before July first, each year;

8 The accumulations and funds held or possessed by fraternal beneficiary associations for the purpose of paying the benefits contemplated by section 1822 of the code, or for the payment of the expenses of such association. [36 G. A.]

Sec. 1304-1a. The beneficiary of the exemption allowed by subdivision 7 of section 1304, supplement to the code, 1913, shall file with the assessor a statement under oath that he is the owner of the real property on which such exemption is claimed. Such statement shall be returned by the assessor to the county auditor, and, if no such statement be so filed, no exemption shall be allowed by the assessor, but may be allowed by the board of supervisors if filed

before September first of the year for which the same is claimed. [36 G. A.]

Sec. 1304-a. That the following named property is exempt from taxation until January 1, 1917, viz: All mills, buildings, machinery, tools, apparatus and appliances for the manufacture of sugar, the land upon which said mill is situated not to exceed ten acres, the capital invested in the business of the manufacture of sugar from beets raised in the state of Iowa, all personal property used in connection with said business, also the stock, shares, and certificates of any company or corporation actually engaged in said business. (*Iowa. Supplement Code Annotated 1913, p. 446, and p. 107–8 of Supplemental Supplement*)

KANSAS

Constitution: art. 11, sec. 1. . . . all property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, and personal property to the amount of at least two hundred dollars for each family, shall be exempted from taxation. (*Kansas. General Statutes, 1909, p. 54*)

Statutes: sec. 9216. That the property described in this section, to the extent herein limited, shall be exempt from taxation:

First. All buildings used exclusively as places of public worship, as public schoolhouses, or both, with the furniture and books therein contained and used exclusively for the accommodation of schools and religious meetings, together with the grounds owned thereby, not exceeding in any one case ten acres, if not leased or otherwise used with a view to profit: and also any parsonage or dwelling owned by any church society and occupied by its pastor as a residence, together with the ground on which it is situated, not exceeding in any one case one-half acre; and all that portion of any building and the ground upon which such building stands belonging to any literary, educational, scientific, religious, benevolent or charitable corporation, organization, or society, situated under any lodge, audience or assembly room used by such corporation, organization, or society or the antechambers, halls, passages or other compartments designed for and used as appurtenances of such lodge, audience or assembly room, as well as said rooms and appurtenances, shall be wholly exempt from taxation when the portion of said buildings so situated is leased or rented for legitimate purposes, and the net rents or earnings thereof are applied exclusively to literary, educational, scientific, religious, benevolent or charitable purposes.

Second. All lands used exclusively as graveyards.

Third. All buildings and parts of buildings belonging to scientific, literary and benevolent associations, used exclusively for scientific, literary or benevolent purposes, together with lands not exceeding five acres owned and occupied by such institutions and attached thereto, if not leased or otherwise used with a view to profit; and all books, papers, furniture, apparatus and instruments belonging to such associations, and used exclusively for scientific, literary and benevolent purposes.

Fourth. All moneys and credits belonging exclusively to universities, colleges, academies or public schools of any kind, or to religious, literary, scientific or benevolent and charitable institutions or associations, appropriated solely to sustain such institutions or associations, not exceeding in amount or in income arising therefrom the limit prescribed by the charter of such institution or association.

Fifth. All property belonging exclusively to this state or to the United States.

Sixth. All property belonging exclusively to any county, city, town, or school district, except lands bid off for counties or cities at tax sales.

Seventh. All works, machinery and fixtures belonging to and owned by any town, city, or village, and used exclusively for conveying water to such town, city, or village.

Eighth. All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe-keeping thereof, and for the meeting of fire companies, whether belonging to any town, city, or village, or to any fire company organized therein.

Ninth. Personal property to the amount of two hundred dollars for each family.

Tenth. The wearing apparel of every person.

Eleventh. All public libraries.

Twelfth. Family libraries and school books of every person and family not exceeding in value in any one case of fifty dollars.

Thirteenth. The reserve or emergency funds of fraternal beneficiary societies authorized to do business under the laws of the state of Kansas.

Sec. 9217. All real estate not exceeding one-half acre in extent, and the buildings thereon situate, owned and used exclusively by any post of the Grand Army of the Republic or its auxiliaries, as a place of meeting or as a memorial hall, if not leased or otherwise

used with a view to profit, and all books, papers, furniture, apparatus and instruments belonging to such post or its auxiliaries, shall be exempt from taxation.

Sec. 9218. All real estate not exceeding one-half acre in extent and the buildings thereon situate, and used exclusively by any college or university society as a literary hall or as a dormitory, if not leased or otherwise used with a view of profit, and all books, furniture, apparatus and instruments belonging to such society, shall be exempt from taxation.

Sec. 9219. The real and personal property belonging to any Young Men's Christian Association or Young Women's Christian Association, which is used exclusively for the moral, physical, intellectual and religious improvement of men or women or for religious, Bible tract, missionary, hospital, dormitory, and recreative purposes as aids to moral and mental improvement, shall be exempt from taxation: provided, that neither the real nor personal property of any such association shall be exempt from taxation if any officer, member of employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operation thereof, except reasonable compensation for services in effecting one or more of such purposes: Provided further, that the exemption herein stated shall apply only to the premises used as the home or headquarters of such association; nor shall any real property of such association be exempt from taxation if rented for business purposes. (*Kansas. General Statutes, 1909, p. 1982–83*)

Sec. 9350. No person shall be required to list for taxation any state, county, city, school district and municipal bonds of the state of Kansas, or other evidences of indebtedness of municipal corporation(s) of this state. (*Kansas. General Statutes, 1909, p. 2020*)

Sec. 7. The amount to the credit of such rural credit shares shall be exempt from taxation. (*Kansas. Laws 1915, ch. 96, p. 120*)

KENTUCKY

Constitution: sec. 170. There shall be exempt from taxation public property used for public purposes; places actually used for religious worship, with the grounds attached thereto and used and appurtenant to the house of worship, not exceeding one-half acre in cities or towns, and not exceeding two acres in the country; places of burial not held for private or corporate profit, institutions of purely public charity, and institutions of education not used or employed for gain by any person or corporation, and the income of which is

devoted solely to the cause of education; public libraries, their endowments, and the income of such property as is used exclusively for their maintenance; all parsonages or residences owned by any religious society, and occupied as a home, and for no other purpose, by the minister of any religion, with not exceeding one-half acre of ground in towns and cities and two acres of ground in the country appurtenant thereto; household goods and other personal property of a person with a family, not exceeding two hundred and fifty dollars in value; crops grown in the year in which the assessment is made, and in the hands of the producer; and all laws exempting or commuting property from taxation other than the property above mentioned shall be void. The general assembly may authorize any incorporated city or town to exempt manufacturing establishments from municipal taxation, for a period not exceeding five years, as an inducement to their location. (*Kentucky. Statutes 1909, p. 136–37*)

Statutes: sec. 4026. The following property is exempt from taxation: public property used for public purposes; places actually used for religious worship, with the grounds attached thereto, and used and appurtenant to the house of worship, not exceeding one-half acre in the cities or towns, and not exceeding two acres in the country; places of burial not held for private or corporate profit; institutions of purely public charity and institutions of education not used or employed for gain by any person or corporation, and the income of which is devoted solely to the cause of education; public libraries, their endowments, and the income of such property as is used exclusively for their maintenance; all parsonages or residences owned by any religious society, and occupied as a home, and for no other purpose, by the minister of any religion with not exceeding one-half acre of ground in towns and cities, and two acres of ground in the country, appurtenant thereto; household goods or other personal property of a person with a family not exceeding two hundred and fifty dollars in value; crops grown in the year in which the assessment is made and in the hands of the producer. (*Kentucky. Statutes 1909, p. 1606*)

Sec. 30. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax other than taxes on real estate and office equipment. (*Kentucky. Acts 1916, ch. 27, p. 323*)

LOUISIANA

Constitution: art. 230. The following shall be exempt from taxation, and no other, viz: all public property, places of religious worship, or burial, the rectories and parsonages of churches and grounds thereunto appurtenant, used exclusively as residences for the ministers in charge of such churches, all charitable institutions, all buildings and property used exclusively for public monuments or historical collections, colleges and other school purposes, the real and personal estate of any public library, and that of any other library association used by or connected with such library, all books and philosophical apparatus, and all paintings and statuary of any company or association, kept in a public hall; provided, the property so exempted be not leased for purposes of private or corporate profit or income. There shall also be exempt from taxation household property to the value of five hundred dollars. There shall be exempt from taxation for a period of ten years from the date of its completion, any railroad or part of railroad that shall have been constructed and completed subsequently to January 1, 1905, and prior to January 1, 1909. This exemption shall include and apply to all the rights of way, roadbeds, sidings, rails, and other superstructures upon such rights of way, roadbeds or sidings; and to all depots, station houses, buildings, erections and structures appurtenant to such railroads and the operation of the same; but shall not include the depots, warehouses, station houses and other structures and appurtenances nor the land upon which they are erected at terminal points, and for which franchises have been granted and obtained; whether same remain the property of the present owner or owners, or be transferred or assigned to any corporation or corporations, person or persons whomsoever, and, provided further, that this exemption shall not apply to double tracks, sidings, switches, depots or other improvements or betterments, which may be constructed by railroads now in operation within the state, other than extensions or new lines constructed by such railroads. There shall be exempt from all taxation the legal reserve of life insurance companies organized under the laws of this state. The property or real estate belonging to any military organization of the state of Louisiana which is used by the state national guard or militia for military purposes, such as arsenals or armories, while so used, shall be exempt from taxation. There shall also be exempt, from taxation, loans made upon the security of mortgages granted upon real estate

situated in this state, as well as the mortgages granted to secure said loans, and the notes, bonds or other written instruments evidencing the said loans, whether in the hands of the mortgagee, or his or their transferees; and all loans made by life insurance companies to their policyholders, upon the sole security of policies held by the borrower in the company making the loans, as well as all notes or other written instruments, evidencing such loans; provided, that in the case of loans upon policies of life insurance, as aforesaid, the rate of interest charged upon such loans does not exceed five per cent (5%) per annum discount.

The capital, surplus and personal estate of every corporation organized after November 23, 1912, in this state for the sole purpose of lending money on mortgages on country property situated in Louisiana at a rate of interest not to exceed six per cent (6%) net to the borrower, with power to negotiate and handle bonds and securities issued by the various parishes and local districts and municipalities of the state of Louisiana shall be exempt from taxation for twenty (20) years from the date of the organization of said companies; provided, that said companies shall have a full-paid cash capital stock of not less than $250,000; and, provided further, that in case any such corporation shall on any loan charge the borrower more than six per cent interest, whether by way of commission, discount, or otherwise, it shall forfeit the entire exemption herein granted, and be subject to taxation from the time it makes such loan; and any such corporation handling or negotiating any securities other than those hereinabove mentioned shall incur a like forfeiture.

No such corporation shall have power to receive any money on deposit or to do a banking business of any sort, but all such corporations shall be under the control and supervision of the examiner of state banks, whose duty it shall be to report to the attorney general any violation of the condition of this exemption.

Steamship companies organized as hereinafter set forth, together with their capital stock and all their property, corporeal and incorporeal, shall be exempt from all taxes and licenses, state, parish, levee and municipal, both general and special, exclusive of wharfage, shed or levee dues, for fifteen years from the date of filing with the secretary of state proof that their authorized capital stock has been paid in full in cash.

No such steamship company shall have the benefit of this constitutional provision except upon the following conditions:

First. That such company shall have been organized and the whole of its authorized capital stock paid in cash before January 1, 1916.

Second. That such company shall be domiciled in the city of New Orleans, or in some other port of this state.

Third. That such company shall have a capital stock of at least three million dollars, payable only in cash.

Fourth. That it shall be provided in the charter of the company that no corporation, or firm, or individual shall own or control, either directly or indirectly, more than one-twentieth of the capital stock of the company; and that all pooling agreements and voting trusts between the stockholders to control the corporation shall be absolutely null and void and no stock held in any such pool or voting trust shall ever be voted at any corporate election or meeting.

Fifth. That the capital stock of each company shall be open to public subscription by public advertisement in New Orleans newspapers for at least three months before the books are closed, and if oversubscribed shall be apportioned among the subscribers.

Sixth. That all vessels operated by said company shall be common carriers on every voyage unless the whole capacity of the ship shall be chartered for a particular voyage or voyages for a particular purpose.

It shall be lawful for companies so organized in addition to the powers now provided by the laws of the state to incorporate into their charters all or any of the following powers:

First. To build, charter or purchase vessels.

Second. To insure goods, wares and merchandise carried in their own bottoms against fire and perils of the sea.

Third. To build, own, rent and operate shipyards, docks, piers, wharves and warehouses for the transaction of their business.

Fourth. To trade with foreign countries, including the foreign possessions of the United States, by exporting cargo carried thereto in their own vessels, and to import from foreign countries, including the foreign possessions of the United States, in their own vessels cargo for sale or exchange in the United States, but no ship of such a company shall be laden with the company's own cargo to the exclusion of cargo offered for such voyage by the general public, and such cargo offered by the general public shall have preference on all voyages for which it is offered.

Fifth. To authorize corporations, foreign and domestic, to subscribe to and own shares of their capital stock, not however in excess of the limitation above provided.

No leased property or chartered ship shall be within the exemption herein granted, nor shall vessels of such corporations operated in the coasting trade of the United States, or operated between ports of the United States, other than Louisiana ports, and foreign countries, not including the foreign possessions of the United States, be within the exemption herein granted. One such voyage in any year shall subject the vessel making the voyage to taxation for that year.

The proof above required to be filed with the secretary of state that the authorized capital stock has been paid in cash shall be the joint affidavit of the president and secretary of the company to that effect, accompanied by a verified trial balance of the company's books.

Each of said corporations shall possess the power of eminent domain for the purpose of acquiring land on which to erect a plant to build and repair vessels. (*Constitution of Louisiana, pamphlet, p. 71–75*)

Statutes: The statutory provisions relating to exemptions are the same as the constitutional provisions.

MAINE

Constitution: No constitutional exemption clause.

Statutes: Sec. 6. The following property and polls are exempt from taxation:

1 The property of the United States and of this state and the property of any public municipal corporation of this state appropriated to public uses if located within the corporate limits and confines of such public municipal corporation, and also the pipes, fixtures, hydrants, conduits, gate houses, pumping stations, reservoirs, and dams used only for reservoir purposes, of public municipal corporations engaged in supplying water power or light if located outside the limits of such public municipal corporations, but nothing herein contained shall abridge any power of taxation possessed by any city or town by virtue of any special act. (*Maine. Laws 1911, ch. 120, p. 125*)

2 All property which by the articles of separation is exempt from taxation; the personal property of all literary and scientific institutions; the real and personal property of all benevolent and charitable institutions incorporated by the state; the real estate of all literary and scientific institutions occupied by them for their

own purposes or by any officer thereof as a residence. Corporations whose property or funds in excess of their ordinary expenses are held for the relief of the sick, the poor, or the distressed, or of widows and orphans, or to bury the dead, are benevolent and charitable corporations within the meaning of this specification, without regard to the sources from which such funds are derived, or to limitations in the classes or persons for whose benefit they are applied; but so much of the real estate of such corporations as is not occupied by them for their own purposes, shall be taxed in the municipality in which it is situated. And any college in this state authorized under its charter to confer the degree of bachelor of arts or of bachelor of science, and having real estate liable to taxation, shall, on the payment of such tax and proof of the same to the satisfaction of the governor and council be reimbursed from the state treasury to the amount of the tax so paid; provided, however, that the aggregate amount so reimbursed to any college in any one year shall not exceed fifteen hundred dollars; and provided, further, that this claim for such reimbursement shall not apply to real estate bought by any such college after April 12, 1889.

3 The household furniture of each person, not exceeding two hundred dollars to any one family, his wearing apparel, farming utensils, mechanics' tools necessary for his business, and musical instruments not exceeding in value fifty dollars to one family.

4 Houses of religious worship, including vestries, and the pews and furniture within the same, except for parochial purposes; tombs and rights of burial; and property held by a religious society as a parsonage, not exceeding six thousand dollars in value, and from which no rent is received, and personal property not exceeding six thousand dollars in value. But all other property of any religious society, both real and personal, is liable to taxation the same as other property. (*Maine. Revised Statutes 1903, p. 155*)

5 All mules and horses less than six months old and neat cattle thirty months old and all sheep and swine. (*Maine. Laws 1915, ch. 57, p. 36*)

6 Hay, grain and potatoes, orchard products and wool, owned by and in possession of the producer. (*Maine. Revised Statutes 1903, p. 155*)

7 The polls and estates of Indians; and the polls of persons under guardianship, or blind. (*Maine. Laws 1907, ch. 52, p. 52*)

8 The polls and estates of persons who by reason of age, infirmity or poverty, are in the judgment of the assessors unable to

contribute toward the public charges; and the polls of all soldiers and sailors who receive state pension. Every soldier or sailor who served in the army or navy of the United States in the war of eighteen hundred and sixty-one and five, and who has an honorable discharge from such service, resident within the state of Maine, is hereby forever exempt from the assessment of and payment of a poll tax within any city, town or plantation in this state, provided, however, that any such sailor or soldier who desires to pay said tax may, on or before the first day of April, in each year, notify in writing the assessors of the city, town or plantation in which he resides of his desire to pay said tax, whereupon said assessors shall assess said tax against said soldier or sailor, and said soldier or sailor shall be legally holden to pay said tax. (*Maine. Revised Statutes 1903, p. 155; Laws 1907, ch. 20, p. 19*)

9 The aqueducts, pipes and conduits of any corporation, supplying a town with water, are exempt from taxation, when such town takes water therefrom for the extinguishment of fires, without charge. But this exemption does not include therein, the capital stock of such corporation, any reservoir or grounds occupied for the same, or any property, real or personal, owned by such company or corporation, other than as hereinabove enumerated. (*Maine. Revised Statutes 1903, p. 155*)

10 Whenever a land owner, plants or sets apart for the growth and production of forest trees any cleared land or lands from which the primitive forest has been removed, and successfully cultivates the same for three years, the trees being not less in numbers than six hundred and forty on each acre and well distributed over the same, then, on application of the owner or occupant thereof to the assessors of the town in which such land is situated, the same shall be exempt from taxation for twenty years after the expiration of said three years, provided, that said applicant at the same time files with said assessors a correct plan of such land with a description of its location, and a statement of all the facts in relation to the growth and cultivation of said incipient forest; provided, further, that such grove or plantation of trees is during that period kept alive and in a thriving condition. (*Maine. Laws 1909, ch. 136, p. 148*)

11 Mines of gold, silver or of the baser metals, when opened and in process of development, are exempt from taxation for ten years from the time of such opening. But this exemption does not effect the taxation of the lands or the surface improvements of the same,

at the same rate of valuation as similar lands and buildings in the vicinity. (*Maine. Revised Statutes 1903, p. 156*)

12 All bonds issued after the first day of February 1909, by the state of Maine, or any county, municipality, village corporation or water district therein, shall be exempt from taxation. (*Maine. Laws 1909, ch. 49, p. 51*)

Sec. 19. Any seven or more persons may be incorporated in the manner provided in sections 1 and 2 of chapter 57 for the purpose of owning, managing and protecting lands and their appurtenances appropriated for public cemeteries; and the property of such corporations and the shares of stock therein, are exempt from attachment and taxation. (*Maine. Revised Statutes, ch. 20, p. 263*)

Sec. 94. All armories, drill rooms, offices, headquarters offices, and target ranges, owned by the state or by any municipality, or by any organization of the active militia, and all buildings and lands leased by the state or by any municipality, or by any officer or organization of the active militia, to be used as an armory, drill room, headquarters office, target range, or for other military purposes shall be exempt from taxation for all purposes during the period of such ownership, lease and use. (*Maine. Public Laws 1909, ch. 206, p. 252*)

MARYLAND

Constitution: No constitutional exemption clause.

Statutes: Sec. 100-E. That to encourage manufacturing in the city of Crisfield, the mayor and council are authorized to exempt the plant of any manufacturing company or association hereafter located within the corporate limits of said city from taxation for corporate purposes for a period not exceeding five years, but any ordinance, resolution or contract which exempts from taxation any property except a manufacturing plant, or which exempts a manufacturing plant for a longer period than five years shall be absolutely null and void. (*Maryland. Laws 1914, ch. 664, p. 1129*)

Sec. 4. The provisions of this subtitle shall not apply to any bonds or stocks or evidences of indebtedness issued by the United States belonging to residents of this state, nor to any property in this state, belonging to the United States or to this state, or to any county of this state, or incorporated city or town in this state, nor to the real and personal property owned and acquired by fire insurance salvage corps of Baltimore in pursuance of the act of 1888, chapter 72, section 2, nor to any judgment rendered by any court

of record or justice of the peace, nor to houses or buildings used exclusively for public worship, nor to the furniture contained therein, nor to the parsonage connected therewith, nor to the grounds appurtenant to such houses, nor to buildings so exclusively used for public worship or as parsonages which are necessary for the respective uses thereof, nor shall the provisions of this subtitle apply to graveyards, cemeteries or cemetery company which do not accumulate profits for any purpose except for the maintenance or improvement of such cemeteries or graveyards as cemeteries or graveyards, nor to burying grounds set apart for the use of any family or belonging to any church or congregation, nor to crops or produce of any land in the hands of the producer or his agent, nor to provisions and feed kept for the use and consumption of the family of the person to whom such provisions and feed shall belong, nor to the working tools of mechanics or artisans, moved or worked exclusively by hand, nor to the first three hundred dollars in value of the farming implements of any farmer, nor to wearing apparel of any description except diamonds and other costly jewelry not habitually worn on the person, nor to fish while in the possession of fishermen employed in catching, salting and packing the same, or while in possession of their agents unsold, nor to buildings, equipments and furniture of hospitals, asylums, charitable or benevolent institutions or to the grounds appurtenant thereto in any city or incorporated town of this state which are necessary to the respective uses thereof, nor to the buildings, equipments and furniture of hospitals, asylums, charitable institutions of any county in this state, but not within any city or incorporated town of this state, nor to the ground not exceeding forty acres appurtenant respectively thereto, which are necessary for the respective uses thereof, nor to buildings, furniture, equipment of libraries or incorporated educational or literary institutions, or to the ground appurtenant thereto, in any city or incorporated town of this state which are necessary to the respective uses thereof, and each and every one of said exemptions from taxation shall be strictly construed.

Sec. 4 A. For the year 1914 and thereafter all bonds, stock, certificates of indebtedness or other obligations in whatsoever form hereafter to be issued by the state of Maryland, or by any county, city or municipal corporation or other political subdivision of this state, either under a law heretofore passed or under a law hereafter to be passed, and all bonds, stock, certificates of indebtedness or other

obligations in whatsoever form heretofore issued by any county or municipal corporation of this state and which, prior to March 12, 1914, have been sold under terms rendering such county, city or municipal corporation liable for the state tax thereon on behalf of the holders, shall be exempt from taxation for state, county, municipal and other local purposes; but nothing herein contained shall be construed to deprive corporations of the credits, deductions and allowances on their shares provided for in section 163 of article 81 of Bagby's Code of Public Civil Laws, which shall continue to be allowed to the same extent as if all of the stock debt of this state upon which, but for the passage of the act of 1914, chapter 43, the state tax would have been deducted by the treasurer, and all of the stock debt of the city of Baltimore on which, but for the passage of said act, the state taxes would have been paid, or payable by said city, had continued subject respectively to said deductions or payments of taxes without any change hereby. (*Maryland. Annotated Code 1914, 3: 829–31*)

Sec. 7. Beginning with and for the year 1915, and thereafter, all household furniture and effects in this state held for the household use of the owner thereof or members of his or her family shall be exempt from taxation for state and local purposes to the extent of $500 of the assessed value thereof; but nothing herein shall be construed to apply to any furniture or effects held or employed for purposes of profit or in connection with any business, profession or occupation; provided that any county may levy for local purposes upon household furniture and effects in excess of one hundred dollars of the assessed value thereof in the discretion of the county commissioners of such county. (*Maryland. Laws 1916, p. 794*)

Sec. 1. That for the purpose of encouraging the location in and the growth and development of factories, manufacturing industries, establishments and plants in Hagerstown and elsewhere in Washington county, that the county commissioners of said county are hereby authorized and empowered to exempt from county taxation for a period of years not exceeding ten from the date of the passage of this act, such factories, manufacturing industries, establishments or plants, and the land, machinery and tools therewith used, stock in trade, and products thereof as may after the passage hereof be located in said Hagerstown or elsewhere in said county, since the first day of April 1907; said county commissioners to determine what factories, manufacturing industries,

establishments or plants are within the meaning and purpose of this act; provided, however, that such exemption from county taxation shall only be granted when ten or more wage-earners are regularly employed by the person, persons or corporation applying to the said county commissioners for the benefit hereof.

Sec. 2. That the mayor and council of Hagerstown be and is hereby authorized and empowered by a general ordinance or by special resolution from time to time to exempt from municipal taxation for a period of years not exceeding ten from the date of the passage of this act, such factories, manufacturing industries, establishments or plants and the land, machinery and tools therewith used, stock in trade and products thereof, as may after the passage hereof be located in said Hagerstown, or which have been located therein since the first day of April, 1907; the said mayor and council to determine what factories, manufacturing industries, establishments or plants are within the meaning and purpose of this act; provided, however, that such exemption from municipal taxation shall only be granted when ten or more wage-earners are regularly employed by the person, persons or corporation applying to the said mayor and council for the benefit hereof. (*Maryland. Laws 1916, ch. 75, p. 123*)

(*c*) To provide by general ordinance, whenever it shall seem expedient for the encouragement of the growth and development of manufactures and manufacturing industry in the said city, for the abatement of any or all taxes levied by authority of the said mayor and city council of Baltimore, or by ordinance thereof, for any of the corporate uses thereof, upon any or all personal property of every description owned by any individual, firm or corporation in said city, and property subject to valuation and taxation therein, including mechanical tools or implements, whether worked by hand or steam or other motive power, machinery, manufacturing apparatus or engines, raw materials on hand, stock in trade, bills receivable, and business credits of every kind, which said personal property shall be actually employed or used in the business of manufacturing in said city; provided that such abatement shall be extended to all persons, firms and corporations engaged in the branches of manufacturing industry proposed to be benefited by any ordinance passed under the provisions of this paragraph of this section. Any taxes so abated shall be deducted from the taxes payable upon the capital stock, taxable in said city, of manufacturing corporations, incorporated under the laws of the state of Maryland and located in said city; but nothing herein contained shall

affect in any way the taxes that are now or may hereafter be payable by law to the state of Maryland or any of the counties or municipalities of the state on the capital stock of manufacturing corporations, incorporated under the laws of this state and located in Baltimore city. It shall be the duty of the appeal tax court to make such abatement of taxes, levied as aforesaid, as may be authorized and directed by ordinance, as aforesaid; provided that application for such abatement as aforesaid shall be made by the party applying for the same before the annual revision and correction of the tax lists for the year in which said applicant desires such abatement, but it shall not be necessary for the applicant to renew his application from year to year. Said application shall be verified to the satisfaction of said court by the oath of the party applying for the same or other satisfactory evidence. Said court shall further keep a record of all abatements made by it as aforesaid and report in writing the aggregate amount thereof to the mayor and city council of Baltimore on or before the fifteenth day of October in each year. And provided further, that laundry machinery when employed or used in the business of laundrying shall be classed as manufacturing within the purposes of this subparagraph. (*Maryland. Laws 1916, ch. 561, p. 1158–59*)

MASSACHUSETTS

Constitution: No constitutional exemption clause.

Statutes: Sec. 5. The following property and polls shall be exempted from taxation:

First. The property of the United States.

Second. The property of the commonwealth, except real estate of which the commonwealth is in possession under a mortgage for condition broken.

Third. The personal property of literary, benevolent, charitable and scientific institutions and of temperance societies incorporated within this commonwealth, the real estate owned and occupied by them or their officers for the purposes for which they are incorporated, and real estate purchased by them with the purpose of removal thereto, until such removal, but not for more than two years after such purchase. Such real or personal property shall not be exempt if any of the income or profits of the business of such corporation is divided among the stockholders or members, or is used or appropriated for other than literary, educational, benevolent, charitable, scientific or religious purposes, nor shall it be

exempt for any year in which such corporation wilfully omits to bring in to the assessors the list and statement required by section 41; nor shall the personal property or real estate owned by such institutions or corporations and occupied by them or any department thereof wholly or partly as and for an insane asylum, insane hospital, institution for the insane or for the treatment of mental or nervous diseases, be exempt from taxation unless at least one-fourth of all property so occupied wholly or partly, on the basis of valuation thereof, and one-fourth of the income of all trust and other funds and property held for the benefit of such asylum, hospital or institution and not actually occupied by it for such purposes, be used and expended entirely for the treatment, board, lodging or other direct benefit of indigent insane persons, or indigent persons in need of treatment for mental diseases, as resident patients, without any charge therefor to such persons either directly or indirectly. (*Massachusetts. Revised Laws 1902, v. 1, p. 206*)

Sec. 30. Every fraternal beneficiary society organized or licensed under this act shall be exempt from all state, county, district, municipal and school taxes, other than taxes on real estate and office equipment. (*Massachusetts. Acts and Resolves, 1911, ch. 628, p. 711.*

Fourth. The real and personal estate of incorporated agricultural societies and the portions of real estate and buildings of incorporated horticultural societies used for their offices, libraries and exhibitions.

Fifth. The real and personal estate of any grand army or veteran association, incorporated within this commonwealth for the purpose of owning property for use and occupation by posts of the Grand Army of the Republic, to the extent of twenty thousand dollars, if it is actually used and occupied by such association and the net income from said property is used for charitable purposes in aid of needy soldiers of the War of the Rebellion and their dependents; but it shall not be exempt for any year in which such association wilfully omits to bring in to the assessors the list and statement required by section 41.

Sixth. The Bunker Hill monument.

Seventh. Houses of religious worship owned by, or held in trust for the use of, any religious organization and the pews and furniture; but the exemption shall not extend to portions of such houses appropriated for purposes other than religious worship or instruction.

Eighth. Cemeteries, tombs and rights of burial, so long as they shall be dedicated to the burial of the dead. (*Massachusetts. Revised Laws 1902, p. 206–7*)

The following act relates to the foregoing:

Sec. 1. All personal property held by cities, towns, religious societies and cemeteries, whether incorporated or unincorporated, or by the treasurer and receiver general of the commonwealth or by any corporation, for the perpetual care of graves, cemetery lots and cemeteries, for the placing of flowers upon graves, for the care or renewal of gravestones, monuments or tombs, and for the care and maintenance of burial chapels, shall be exempt from taxation, but this exemption shall not apply to any such personal property held by a cemetery corporation which distributes any of the income or profits of its business among its stockholders or members, nor shall such property be exempt for any year in which the holder thereof omits to bring in to the assessors the list and statement required by section 41 of part 1 of chapter 490 of the acts of the year 1909: provided, that nothing herein contained shall be construed to impose upon the treasurer and receiver general any duty to file said list and statement with any board of assessors. (*Massachusetts. Acts and Resolves 1913, ch. 578, p. 493; ibid, 1914, ch. 523, p. 464*)

Ninth. The property, to the amount of five hundred dollars, of a widow, of an unmarried woman above the age of twenty-one years, of a person above the age of seventy-five years or of any minor whose father is deceased, who are legal residents of the commonwealth, whether such property be owned by such persons separately, or jointly, or as tenants in common: provided, that the whole estate, real and personal, of such person does not exceed in value the sum of one thousand dollars, exclusive of property otherwise exempted under the provisions of this section. If the property of a person entitled to such exemption is taxable in more than one city or town, such proportion of the total exemption shall be made in each city or town as the value of the property taxable in such city or town bears to the whole of the property taxable in the commonwealth. No property shall be so exempt which the assessors shall adjudge has been conveyed to such person to evade taxation. A person aggrieved by such judgment may appeal to the county commissioners within the time and in the manner allowed by the provisions of section 76.

Tenth. The polls and any portion of the estates of persons who by reason of age, infirmity and poverty are in the judgment of the assessors unable to contribute fully toward the public charges.

Eleventh. The wearing apparel and farming utensils of every person; his household furniture not exceeding one thousand dollars in value; and the necessary tools of a mechanic not exceeding three hundred dollars in value.

Twelfth. Mules, horses and neat cattle less than one year old, swine and sheep less than six months old and domestic fowls not exceeding fifteen dollars in value. (*Massachusetts. Revised Laws 1902, p. 207*)

Thirteenth. The property of the following classes of persons who are legal residents of this commonwealth to the amount of two thousand dollars in the case of each person: provided, that the whole estate, real and personal, of the person so exempted does not exceed in value the sum of five thousand dollars; and provided, further, that only two thousand dollars shall be exempted to any one family, and that the combined property of the family does not exceed five thousand dollars: first, soldiers and sailors, who served in the military or naval service of the United States in the War of the Rebellion and who were honorably discharged therefrom, and who, by reason of injury received or disease contracted while in such service and in the line of duty, lost the sight of both eyes, or lost the sight of one eye, the sight of the other having been previously lost, or who lost one or both feet, or one or both hands. Second, soldiers and sailors who served as aforesaid and were honorably discharged as aforesaid, and who, as the result of disabilities contracted while in such service and in the line of duty, have become permanently incapacitated for the performance of manual labor to an extent equivalent, in the judgment of the assessors, to the loss of a hand or foot. Third, wives or widows of soldiers or sailors who would be entitled to exemption under either of the two preceding paragraphs. If the property of a person entitled to such exemption is taxable in more than one city or town, such proportion of the total exemption shall be made in each city or town as the value of the property taxable in such city or town bears to the whole of the property taxable in the commonwealth.

The certificate of the granting of a pension to any such soldier or sailor by the United States for such injury or disability shall, while such pension continues, be sufficient evidence of the receiving of such injury or disability; but the assessors may receive other evidence thereof. A person aggrieved by the judgment of the assessors may appeal to the county commissioners, within the time and in the manner allowed by the provisions of section 76.

Fourteenth. Soldiers and sailors who served in the military or naval service of the United States in the War of the Rebellion, and who were honorably discharged therefrom, shall be assessed for, but shall be exempt, at their request, from the payment of a poll tax, and the property of soldiers and sailors who served as aforesaid and were honorably discharged as aforesaid, but who would not be entitled to exemption under the preceding clause, and the property of the wives or widows of such soldiers or sailors, shall be exempted from taxation to the amount of one thousand dollars in the case of each person: provided, that the combined estate, real and personal, of the person so exempted and of the husband or wife of such person does not exceed in value the sum of five thousand dollars, exclusive of the value of the mortgage interest, held by persons other than the person to be exempted in such mortgaged real estate as may be included in said combined estate; but if the combined estate, including the value of such mortgage interest, exceeds the sum of one thousand dollars, the amount so exempted shall not be less than one thousand dollars, and provided, further, that the combined exemption of such a soldier or sailor and his wife shall not exceed one thousand dollars. If the property taxable in the commonwealth of a person entitled to such exemption is taxable in more than one city or town, such proportion of the total exemption shall be made in each city or town as the value of the property taxable in such city or town bears to the whole of the property taxable in the commonwealth. The widows of soldiers and sailors who served as aforesaid and who lost their lives in the War of the Rebellion shall be entitled to such exemption as is specified in the preceding clause. No exemption shall be made under the provisions of this clause of the property of a person who is not a legal resident of this commonwealth.

Fifteenth. Bonds or certificates of indebtedness of the commonwealth issued since the first day of January in the year 1906, and bonds, notes and certificates of indebtedness of any county, fire district, water supply district, light district, watch district or improvement district, city or town in the commonwealth which may be issued on or after the first day of May in the year 1908, stating on their face that they are exempt from taxation in Massachusetts. (*Massachusetts. Revised Laws 1902, p. 207–8; Supplement to the Revised Laws 1902–8, for 1906, ch. 315, 493; 1907, ch. 367; 1908, ch. 464; 1914, ch. 83; 1910, ch. 333*)

MICHIGAN

Constitution: No constitutional exemption clause.

Statutes: sec. 1775. The following real property shall be exempt from taxation:

First. All public property belonging to the United States;

Second. All public property belonging to the state of Michigan, except licensed homestead lands, part paid lands held under certificates and lands purchased at tax sales and still held by the state;

Third. Lands owned by any county, township, city, village or school district and buildings thereon used for public purposes;

Fourth. Such real estate as shall be owned and occupied by library, benevolent, charitable, educational and scientific institutions incorporated under the laws of this state, with the buildings and other property thereon while occupied by them solely for the purposes for which they were incorporated: provided, that such exemption shall not apply to fraternal or secret societies, but all charitable homes of such societies shall be exempt;

Fifth. All houses of public worship with the land on which they stand, the furniture therein and all rights in the pews, and also any parsonage owned by any religious society of this state and occupied as such;

Sixth. All lands used exclusively as burial grounds and the rights of burial therein, and the tombs and monuments therein while reserved and in use for that purpose; provided, that the stock of any corporation owning such burial grounds shall not be exempt;

Seventh. That real and personal property of persons who, in the opinion of the supervisor and board of review, by reason of poverty, are unable to contribute toward the public charges;

Eighth. The real property of corporations exempt under the laws of this state, by reason of paying specific taxes in lieu of all other taxes for the support of the state: provided, that the track, right of way, depot grounds and buildings, machine shops, rolling stock and all other property necessarily used in operating any railroad in this state belonging to any railroad company, shall henceforth be made exempt from taxation for any purpose, except that the same shall be subject to special assessments for local improvements in cities and villages, and all lands owned or claimed

by any such railroad company not adjoining the track of such company shall be subject to all taxes;

Ninth. Property owned exclusively by the State Agricultural Society or any county or district agricultural society, and used by any such society exclusively for fair purposes;

Tenth. All lands dedicated to the public and actually used as a park, and any monument ground or any armory belonging to any military organization and not used for gain or any other purposes;

Eleventh. All real estate to the value of one thousand dollars used and owned as a homestead by any soldier or sailor of the federal government who served three months or more during the Civil or Mexican War, and all real estate to the value of one thousand dollars used and owned as a homestead by any wife or widow of such soldier or sailor: provided, however, that should such homestead exceed in value the sum of one thousand dollars, it shall be exempt only to the amount of such sum: provided further, that any soldier or sailor or the wife or widow of any such soldier or sailor desiring to accept the benefits named in this section as to the exemption from taxation shall make and file with the supervisor or assessing officer an affidavit stating under oath that he was a soldier or sailor of the federal government during the Civil or Mexican War for a period of not less than three months, and in case it be the wife or widow of a soldier or sailor making such application, such affidavit must state that she is the wife or widow of a soldier or sailor of the federal government at the present time, who served not less than three months as such soldier or sailor during the Civil or Mexican War. The said affidavit shall be sworn to before said supervisor, assessing officer or any officer authorized to administer oaths and then filed by the said officer in his office and turned over to his successor, where the same shall be open to inspection. Any person making a false affidavit in any particular for the purpose of exemption from taxation shall be deemed to be guilty of the crime of perjury, and punished accordingly: provided, however, that this exemption shall not operate to relieve from the payment of taxes any of the persons hereinbefore enumerated who are the owners of taxable property of greater value than three thousand dollars.

Sec. 1777. The following personal property shall be exempt from taxation, to wit:

First. The personal property of benevolent, charitable, educational and scientific institutions incorporated under the laws of this

state: provided, that such exemptions shall not apply to secret or fraternal societies, but the personal property of all charitable homes of such societies shall be exempt;

Second. Of all library associations, circulating libraries, libraries of reference and reading rooms owned or supported by the public and not used for gain;

Third. Of all posts of the Grand Army of the Republic, Sons of Veterans' Unions, and of the women's relief corps connected therewith, of all Young Men's Christian Associations, and of Women's Christian Temperance Union Associations, Young People's Christian Unions and other similar associations;

Fourth. Pensions receivable from the United States;

Fifth. So much of the debts due or to become due as shall equal the amount of bona fide and unconditional debts by the person owing;

Sixth. The property of Indians who are not citizens;

Seventh. The library, family pictures, school books, one sewing machine used and owned by each individual or family, and wearing apparel of every individual;

Eighth. Household furniture, provisions and fuel to the value of five hundred dollars to each household: provided, no person paying board shall be deemed a householder;

Ninth. The working tools of any mechanic not to exceed in value the sum of one hundred dollars;

Tenth. Of all fire engines and other implements used in extinguishing fires, owned or used by any organized or independent fire company;

Eleventh. All mules, horses and cattle not over one year old, all sheep and swine not over six months old, and all domesticated birds;

Twelfth. Personal property owned and used by any householder in connection with his business of the value of two hundred dollars. (*Michigan. Howell's Statutes Annotated, 1913, 1:790–93, 795*)

Sec. 1. Hereafter any cut-over or wild lands, as defined herein, which shall be actually purchased by any person for the purpose of making a home, shall be exempt from the payment of all taxes for a period of five years thereafter. Cut-over and wild lands shall be construed to mean any swamp land or land from which timber has been removed and no part of which description claimed to be exempted has ever been cultivated. The exemption herein provided

for shall not be operative in any case, unless the purchaser, either upon contract or otherwise, actually resides upon and improves at least two acres thereof each and every year of the said five years in a manner to subject the same to cultivation: provided, that the exemption herein provided for shall not extend to more than eighty acres purchased by any one person.

Sec. 2. Any person claiming exemption under this act shall make application to the supervisor for exemption at the time assessment of the township is made, and the supervisor shall enter the person's name upon the assessment roll and the description of the land the same as though taxes were to be spread upon the land, and refer the application to the board of review of the township, who shall if the conditions entitling exemption have been complied with, order to be written after the description "Exempt under the cut-over and wild land act, first year," and each subsequent year thereafter if the conditions have been complied with, but using second year, third year, fourth year, fifth year successively, after which the land shall no longer be exempt under this act. (*Michigan. Public Acts 1913, no. 208, p. 420–21*)

Sec. 64. Armories erected by counties, cities, private corporations, corporations composed of national guard companies of private individuals, and used by organizations of the permanent organized militia, shall be exempt from all taxes, ordinary or extraordinary, whether levied by the state or by counties or municipalities, the same as other state property is exempt. Bonds, mortgages and other certificates of indebtedness made and issued by any municipality, organization or private individual for the purpose of erecting armories under this act, shall not be assessed or taxed as personal property for any purpose, when held by any person within the State of Michigan. (*Michigan. Howell's Statutes, 1913, 1:740*)

Sec. 12. It shall be the duty of the supervisor or assessor to personally examine the various private reservations when the real estate is assessed for taxation, and to note upon his return the condition of the trees, and that same are properly planted and continuously cared for in order that the intent of this act may be complied with. If the said private reservation is properly planted and continuously cared for such part of its value as is over and above one dollar per acre shall be exempt from taxation. (*Michigan. Howell's Statutes, 1913, 1:1001*)

Sec. 1. All bonds hereafter issued by any county, township, city, village or school district within the state of Michigan pursuant to statute are hereby exempted from all taxation. (*Michigan. Howell's Statutes, 1913, 1:1002*)

MINNESOTA

Constitution: art. 9, sec. 1. . . . public burying grounds, public schoolhouses, public hospitals, academies, colleges, universities, and all seminaries of learning, all churches, church property, and houses of worship, institutions of purely public charity, and public property used exclusively for any public purpose, shall be exempt from taxation, and there may be exempted from taxation personal property not exceeding in value $200, for each household, individual or head of a family, as the legislature may determine. (*Minnesota. General Statutes, 1913, p. 2089*)

Statutes: sec. 1970. All property described in this section to the extent herein limited shall be exempt from taxation, to wit:

1 All public burying grounds.

2 All public schoolhouses.

3 All public hospitals.

4 All academies, colleges, and universities, and all seminaries of learning.

5 All churches, church property and houses of worship.

6 Institutions of purely public charity.

7 All public property exclusively used for any public purpose.

8 Personal property of every head of a family liable to assessment and taxation of the value of $100. The county auditor shall deduct such exemption from the total valuation of such property as equalized by the tax commission assessed to such person, and extend his levy of taxes upon the remainder only.

Sec. 1971. That bonds and certificates of indebtedness hereafter issued by the state of Minnesota, or by any county, city or village of said state, or any township, or any common or independent school district of said state, or any governmental board of said state, or any county, city or village thereof, shall hereafter be exempt from taxation, provided that nothing herein contained shall be construed as exempting such bonds from the payment of a tax thereon, as provided for by chapter 288, Laws 1905, when any of such bonds constitute in whole or in part any inheritance or bequest, taken or received by any person or persons or corporation. (*Minnesota. General Statutes, 1913, p. 411–12*)

MISSISSIPPI

Constitution: No constitutional exemption clause.

Statutes: sec. 4251. The following property, and no other, shall be exempt from taxation, to wit:

(*a*) All cemeteries used exclusively for burial purposes.

(*b*) All property, real or personal, belonging to the United States.

(*c*) All property, real or personal, belonging to this state or to any county, levee board or municipal corporation thereof.

(*d*) All property, real or personal, belonging to any religious or charitable society, and used exclusively for the purposes of such society and not for profit. All property, real or personal, belonging to any college or institution for the education of youths, used directly and exclusively for such purpose.

(*e*) All property, real or personal, held and occupied by trustees of schools, and school lands of the respective townships for the use of public schools.

(*f*) Property appropriated to and occupied and used for any hospital or charitable institution.

(*g*) Wearing apparel of every person, not including watches and jewelry.

(*h*) Provisions on hand for family consumption.

(*i*) All farm products raised in this state in the hands of the producer.

(*j*) One gun for each owner kept for private use.

(*k*) All poultry.

(*l*) Household furniture, not to exceed two hundred and fifty dollars in value.

(*m*) Two cows and calves.

(*n*) Twenty head of sheep and goats each.

(*o*) All colts foaled in this state under three years old.

(*p*) Farming implements used for agricultural purposes.

(*q*) All property of Agricultural and Mechanical Association and of fairs used for promoting their objects.

(*r*) The libraries of all persons.

(*s*) All pictures and works of art not kept or offered for sale as merchandise.

(*t*) The tools of any mechanic necessary for carrying on his trade.

(*u*) Ten head of hogs.

(*v*) All permanent factories or plants of the kind hereinafter named, which are now in the course of establishment, or shall be hereafter established in this state before the first day of January, 1910, shall be exempt from all state, county and levee taxation for a period of five years, viz:

All factories and plants for working cotton, cement, cement-plaster and lime, rock and stone, jute, ramie, wool, silk, furs or metals, or for manufacturing machinery or instruments, or articles in a finished state, or for making wagons, carriages, buggies, furniture, clothing or shoes, and all creameries. Such exemption to commence from the date of the charter, or if not chartered, from the date of the commencement of operations. A corporation or person claiming the exemption under the provisions of this paragraph (*v*) shall apply, in writing, to the auditor of public accounts, giving full information as to the property proposed to be exempt, the kinds of articles to be manufactured, and date from which exemption is claimed, and the auditor, with the written advice of the attorney general, shall determine whether the property is exempt. The auditor shall notify the chancery clerk of the county in which any enterprise is so exempt, stating distinctly the property exempt, and the date when such exemption began and ends, and the chancery clerk shall record such statement in a book to be kept in his office for such purpose, and the auditor shall record and preserve in his office any record to be kept for that purpose, all decisions and opinions and statements furnished to chancery clerks relative to exemption. Municipalities may grant like exemptions for a period not exceeding ten years. None of the provisions herein contained shall apply to factories which belong to a trust, pool or combine.

(*w*) All state, county and municipal, levee or school bonds or other government obligations issued after the first day of April, 1906, and all notes and evidences of indebtedness bearing a rate of interest not greater than six per cent per annum, and all money loaned at a rate of interest not exceeding six per cent per annum shall be exempt from taxes of any character whatever. (*Mississippi, Laws 1912, ch. 241, p. 311–12*)

Sec. 4252. Public school libraries and buildings. All public libraries and buildings in which free public schools are taught, and the lots on which the same are situated, not exceeding four acres in dimensions, without cost to the state or any county or municipality thereof for rent or lease, and also the real and personal property of

library associations, used for library purposes where no dividends are declared, and to which the children attending the public schools have free access; and all the property, real and personal, and the revenues derived therefrom belonging to any religious or charitable society or benevolent order on the lodge system where no dividends are declared and where the revenues thereof are used for fraternal and benevolent purposes, shall be exempt from all state, county, and municipal taxes.

Sec. 4253. Any and all property maintained and operated for the benevolent purpose of a Confederate soldiers' home is hereby exempted from all municipal, county and state taxation; provided no individual or corporation derive any revenue or income from such property. (*Mississippi, Code 1906, p. 1161–62*)

MISSOURI

Constitution: art. 10, sec. 6. The property, real and personal, of the state, counties and other municipal corporations, and cemeteries, shall be exempt from taxation. Lots in incorporated cities or towns, or within one mile of the limits of any such city or town, to the extent of one acre, and lots one mile or more distant from such cities or towns, to the extent of five acres, with the buildings thereon, may be exempted from taxation, when the same are used exclusively for religious worship, for schools, or for purposes purely charitable; also, such property, real or personal, as may be used exclusively for agricultural or horticultural societies: provided, that such exemptions shall be only by general law.

Sec. 7. Other exemptions void. All laws exempting property from taxation, other than the property above enumerated, shall be void. (*Missouri, Revised Statutes, 1909, 1:118–19*)

Statutes: sec. 11,335. The following subjects are exempt from taxation: first, all persons belonging to the army of the United States; second, lands and lots, public buildings and structures with their furniture and equipments, belonging to the United States; third, lands and other property belonging to this state; fourth, lands and other property belonging to any city, county or other municipal corporation in this state, including market houses, town halls and other public structures, with their furniture and equipments and all public squares and lots kept open for health, use or ornament; fifth, lands or lots of ground granted by the United States or this state to any county, city or town, village or township, for the purpose of

education, until disposed of to individuals by sale or lease; sixth, lots in incorporated cities or towns, or within one mile of the limits of any such city or town, to the extent of one acre, and lots one mile or more distant from such cities or towns, to the extent of five acres, with the buildings thereon, when the same are used exclusively for religious worship, for schools or for purposes purely charitable, shall be exempted from taxation for state, county or local purposes.

Sec. 11,336. The real estate and personal property which may be used exclusively for agricultural or horticultural societies heretofore organized, or which may be hereafter organized in this state, shall be exempted from taxation for state, county, city or other municipal purposes. (*Missouri, Revised Statutes, 1909, 3:3507–8*)

Sec. 8378. All armories owned by this state or by any organization of the national guard, and all buildings leased by the state for military purposes, shall be exempt from taxation for all purposes during the period of such ownership, lease and use. (*Missouri, Revised Statutes, 1909, 2:2627*)

MONTANA

Constitution: art. 12, sec. 2. The property of the United States, the state, counties, cities, towns, school districts, municipal corporations and public libraries shall be exempt from taxation; and such other property as may be used exclusively for agricultural and horticultural societies, for educational purposes, places for actual religious worship, hospitals and places of burial not used or held for private or corporate profit, and institutions of purely public charity may be exempt from taxation. (*Montana, Revised Codes, 1907, p. 122*)

Statutes: sec. 2499. The property of the United States, the state, counties, cities, towns, school districts, municipal corporations, public libraries, such other property as is used exclusively for agricultural and horticultural societies, for educational purposes, places of actual religious worship, hospitals and places of burial not used or held for private or corporate profit, and institutions of purely public charity, *and public art galleries and public observatories not used or held for private or corporate profit,* are exempt from taxation, but no more land than is necessary for such purpose is exempt: *provided, that the terms public art galleries and public observatories used in this act shall mean only such art galleries and observatories,*

whether of public or private ownership, as are open to the public, without charge or fee at all reasonable hours, and are used for the purposes of education only. (*Montana, Session Laws, 1911, ch. 97, p. 166*)

NEBRASKA

Constitution: art. 9, sec. 2. The property of the state, counties and municipal corporations, both real and personal shall be exempt from taxation, and such other property as may be used exclusively for agricultural and horticultural societies, for school, religious, cemetery, and charitable purposes, may be exempted from taxation, but such exemption shall be only by general law. In the assessment of real estate incumbered by public easement, any depreciation occasioned by such easement, may be deducted in the valuation of such property. The Legislature may provide that the increased value of lands by reason of live fences, fruit and forest trees, grown and cultivated thereon, shall not be taken into account, in the assessment thereof. (*Nebraska, Revised Statutes, 1913, p. 43*)

Statutes: sec. 6301. The following property shall be exempt from taxes:

First. All property of the state, counties and municipal corporations;

Second. Such other property as may be used exclusively for agricultural and horticultural societies, for schools, religious, cemetery and charitable purposes.

In the assessment of real estate, encumbered by a public easement, any depreciation occasioned by such easement shall be deducted in the valuation of such property. The increased value of lands by reason of live fences, and forest trees grown and cultivated thereon, shall not be taken into account in the assessment thereof. (*Nebraska, Revised Statutes, 1913, p. 1741*)

NEVADA

Constitution: art. 10, sec. 1. The legislature shall provide by law for a uniform and equal rate of assessment and taxation . . . excepting such property as may be exempted by law for municipal, educational, literary, scientific or other charitable purposes. (*Nevada, Revised Laws, 1912, 1:105*)

Statutes: sec. 3621. All property of every kind and nature whatsoever, within this state, shall be subject to taxation except:

First. All lands and other property owned by the state, or by the United States, or by any county, municipal corporation, town or village in this state, and all public schoolhouses, with lots appurtenant thereto, owned by any legally created school district within the state; provided, that when any of the property mentioned in this subdivision is used for any other than public purposes, and a rent or valuable consideration is received for its use, the same shall be taxed.

Second. Unpatented mines and mining claims; provided, that nothing in this section shall be so construed as to exempt from taxation possessory claims to the public lands of the United States, or of this state, or the proceeds of the mines; and provided, further, that nothing herein shall be so construed as to interfere with the primary title to the lands belonging to the United States.

Third. Churches, chapels and other buildings used for religious worship, with their furniture and equipments, and the lots of ground on which they stand, used therewith and necessary thereto; provided, that when any such property is used exclusively for any other than church purposes, and a rent or other valuable consideration is received for its use, the same shall be taxed.

Fourth. The funds, furniture, paraphernalia and regalia owned by any lodge of the Order of Free and Accepted Masons, or of the Independent Order of Odd Fellows, or of any other similar charitable organization, or by any benevolent or charitable society, so long as the same shall be used for the legitimate purposes of such lodge or society, or for such charitable or benevolent purposes; provided, that such exemption shall in no case exceed the sum of five thousand dollars to any one lodge, society or organization.

Fifth. All cemeteries and graveyards set apart and used for and open to the public for the burial of the dead, when no charge is made for burial therein.

Sixth. The property of widows and orphan children, not to exceed the amount of one thousand dollars to any one family; provided, that no such exemption shall be allowed to any but actual bona fide residents of this state, and shall be allowed in but one county in this state to the same family, and the party or parties claiming such exemption, or some one in their behalf, shall make an affidavit before the county assessor of such residence, and that such exemption has been claimed in no other county in this state for that year. (*Nevada, Revised Laws, 1912, 1:1045–46*)

Sec. 3842. There shall be exempt from taxation all Young Men's Christian Association buildings with their furniture and equipments, and the lots or ground on which they stand, used therewith and necessary thereto; provided, that when any such property is used for any other than Young Men's Christian Association purposes, and a rent or other valuable consideration is received for its use, the same shall be taxed. (*Nevada, Revised Laws, 1912, 1:1124*)

NEW HAMPSHIRE

Constitution: No constitutional exemption clause.

Statutes: sec. 2. Real estate, whether improved or unimproved, and whether owned by residents or others, is liable to be taxed, except houses of public worship, twenty-five hundred dollars of the value of parsonages owned by religious societies and occupied by their pastors, schoolhouses, seminaries of learning, real estate of the United States, state, or town used for public purposes, and almshouses on county farms.

Sec. 1. All public cemeteries, and all property held in trust for the benefit of public places for the burial of the dead, and so much of the real estate and personal property of charitable associations, corporations, and societies as is devoted exclusively to the uses and purposes of public charity, are hereby exempted from taxation. (*New Hampshire, Public Statutes and Session Laws 1901, ch. 55, p. 202–3*)

Sec. 1. The personal property of institutions devoted to educational purposes, charitable and religious societies, and of temperance societies, incorporated within this state, and the real estate owned and occupied by them, their officers, or their students for the purposes for which they are incorporated, and property used and occupied by the Grand Army of the Republic, shall be exempt from taxation, provided none of the income or profits of the business of such corporations or institutions is divided among the stockholders or members, or is used or appropriated for other than educational, charitable, or religious purposes, and provided further, that in each case such exemption is limited to $150,000. Towns are hereby authorized to increase such exemption to such an amount as they may vote, by a majority of those present at any regular town meeting, acting under an article duly incorporated in the warrant for said meetings; and cities are authorized to increase such exemptions to such an amount as the city government may vote and the mayor approve. (*New Hampshire, Laws 1915, ch. 150, p. 204–5*)

Sec. 2. Towns and cities are hereby authorized to exempt from taxation, in the same manner as provided in section 1, real estate other than that mentioned in said section 1 now owned by charitable societies which have established and maintained homes for dependent children or indigent aged people, where the income of said real estate is devoted solely to the support of such homes, provided such whole exemption shall be limited to one hundred and fifty thousand dollars. (*New Hampshire, Laws 1915, ch. 135, p. 194*)

Sec. 3. All special acts exempting property of any such corporation or institution from taxation, unless such property is used as specified in section 1 of this act, and all acts or parts of acts inconsistent with this act are hereby repealed, and this act shall take effect upon its passage. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901–1913, p. 94*)

Sec. 5. The improvement caused by reclaiming swamp or swale lands for the purposes of agriculture shall be exempt from taxation for a term of ten years from the time when such improvement shall have been made to the satisfaction of the selectmen of the town in which such lands are situated. (*New Hampshire, Public Statutes and Session Laws 1901, ch. 55, p. 203*)

Sec. 1. In consideration of the public benefit to be derived from the planting and cultivation of timber or forest trees, the owners of any and all land which shall be planted with timber or forest trees, not less than 1200 to the acre, shall be entitled, from and after the first day of April, 1903, to a rebate of the taxes assessed upon said land as follows: for the first ten years after the land has been so planted, a rebate of ninety per cent of all the taxes assessed upon said land; for the second period of ten years after such planting, a rebate of eighty per cent of all said taxes; and for the third and final period of rebate after such planting, a rebate of fifty per cent of all said taxes. Said rebate to be allowed only on condition that said planted trees are kept in a sound condition. A return of such planting shall be made to the selectmen when taking the annual inventory, which return shall be verified by the selectmen and made the basis of such tax exemption. After said trees have been planted ten years it shall be lawful for the owners to thin out the same so that not less than six hundred trees shall be left to the acre; but no portion of said planted land shall be absolutely cleared of trees during the period for which said rebate may be allowed. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901–1913, p. 546*)

Sec. 1. The bonds or notes of this state and of any of the counties, municipalities, school districts and village precincts of this state, bearing interest at a rate not exceeding five per cent, are hereby exempted from taxation. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901–1913, p. 94*)

Sec. 7. . . . but two such hogs (over six months old) to each family shall be exempt from taxation.

Sec. 9. Stock in corporations shall not be taxed, if the nature and purposes of the corporation are such that no dividend of its profits is to be made. (*New Hampshire, Public Statutes and Session Laws 1901, p. 204*)

Sec. 11. Towns may by vote exempt from taxation for a term not exceeding ten years any manufacturing establishment proposed to be erected or put in operation therein and the capital to be used in operating the same, unless such establishment has been previously exempted by some town. Provided however, that the assessors shall annually appraise such property and the valuation determined upon for the same shall be added to the valuation of all other property in the town to determine the total valuation for the purposes of state and county tax. (Proviso does not apply to property exempted previous to April 9, 1909.) (*New Hampshire, Public Statutes and Session Laws, Supplement 1901–1913, p. 94*)

Sec. 12. Any town in this state may by vote authorize its proper officers to make contracts with individuals to exempt from taxation for a term not exceeding ten years all materials of wood, copper, iron, and steel used in the construction and building of ships and vessels in such town, and the ships and vessels constructed therefrom while in the process of construction.

Sec. 14. Any town in this state, at any legal meeting holden therein, may, by a majority of the legal voters present and voting at the meeting, authorize its selectmen to hire money of individuals living in the town at a rate of interest not exceeding five per cent per annum, and provide that all moneys thus loaned shall be exempt from taxation. (*New Hampshire, Public Statutes and Session Laws 1901, p. 204*)

Sec. 4. . . . And every soldier or sailor residing in New Hampshire who served for sixty days or more in the army of the United States during the War of the Rebellion and received an honorable discharge from that service, and the wife or widow of any such soldier or sailor, in consideration and recognition of such service, shall be exempt each year from taxation upon his taxable property

to the value of one thousand dollars; provided, such soldier or sailor and his wife, if any, shall not own property of the value of three thousand dollars or more. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901–1913, p. 104*)

Sec. 2. Any portion of a railroad which has not been completed and opened for use for a period of ten years next prior to the fifteenth day of September next preceding the time when a railroad tax is to be assessed, shall be exempt from taxation. (*New Hampshire, Public Statutes and Session Laws 1901, p. 224*)

Sec. 30. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901–1913, p. 434*)

NEW JERSEY

Constitution: No constitutional exemption clause.

Statutes: Sec. 3. The following property shall be exempt from taxation under this act, namely:

1 The bonds and other securities of the United States and all bonds, securities, improvement certificates and other evidences of indebtedness heretofore or hereafter issued by this state or by any county thereof, or by any taxing district or school district of this state, and the personal property owned by citizens or corporations of this state situate and being out of the state upon which taxes shall have been actually assessed and paid within twelve months next before May twentieth, being the day prescribed by law for commencing the assessment;

2 The property of the United States and of the state of New Jersey and of the respective counties, school districts, and taxing districts when used for public purposes, but this exemption shall not include real property bought in for debts or on foreclosures of mortgages given to secure loans out of public funds or out of money in court, which property shall be taxed unless devoted to public uses;

3 Any building, real estate or personal property used solely by any organization of the national guard for military purposes, and purchased or erected at public expense; also any building and lot and the personal property in said building used for an armory and

owned by an incorporated armory association composed entirely of members of the national guard of this state and supported in whole or in part by annual state appropriation, on condition that all the income derived from said property above the expense of its maintenance and repair shall be used exclusively for such national guard and armory;

(*New Jersey, Compiled Statutes, 4:5077–79*)

4 All buildings actually used for colleges, schools, academies, seminaries, associations and corporations organized exclusively for the moral and mental improvement of men or women, or for religious, charitable, benevolent or hospital purposes, or for one or more such purposes, not conducted for profit; also all buildings actually and exclusively used for public libraries, religious worship or for asylums or schools for feeble-minded or idiotic persons and children, and owned by corporations of this state authorized to carry on such charities; the land whereon the same are situated necessary to the fair use and enjoyment thereof, not exceeding five acres in extent for each; the furniture thereof and personal property used therein, and the endowment or fund held exclusively for the charitable, benevolent or religious purposes of the corporation owning such buildings; the parsonage and land whereon the same stands to an amount not exceeding five thousand dollars owned by any religious corporation of this state while actually used by the officiating clergyman thereof; also all buildings used exclusively for purposes considered charitable under the common law, or belonging to any association or incorporated company formed for the purpose and actually engaged in the work of preventing cruelty to animals, with the land whereon the same are erected and which may be necessary for the fair enjoyment thereof, and the furniture and personal property used therein; the funds of all charitable and benevolent institutions and associations collected and held exclusively for the sick and disabled members thereof, or for the widows of deceased members, or for the education, support or maintenance of the children of deceased members and all endowments and funds held and administered exclusively for charitable, benevolent, religious or hospital purposes within this state, however such endowments and funds may be invested; no buildings used for any such purposes which may be hired for rental, paid to a landlord, shall be exempt. The exemption described in this paragraph of a building and land used for charitable, benevolent or religious purposes shall extend to cases where the said building and the charitable, benevolent or religious work therein carried on is supported partly by fees

and charges received from or on behalf of beneficiaries using or occupying the said building provided the building is wholly controlled and the entire income therefrom is used for said charitable, benevolent or religious purposes. (*New Jersey. Laws 1913, p. 570–72*)

5 The shares of stock of any corporation of this state, which by contract with the state is expressly exempted from taxation, and the shares of stock of any corporation of this state the capital or property whereof is made taxable to and against said corporation;

6 Graveyards not exceeding ten acres of ground, cemeteries and buildings for cemetery use erected thereon;

7 The real and personal property of any exempt firemen's association, firemen's relief association, and volunteer fire company incorporated under the laws of this state, and which is used exclusively for the purposes of such corporation;

8 All officers and franchises, and all property used for railroad and canal purposes, the taxation of which is provided for by any other law of this state.

Sec. 4. All persons enrolled as active members of the fire department or of any organized volunteer fire department of any taxing district or fire district under the control of any township committee, common council or other authorized public body; all exempt firemen of any taxing district; all honorably discharged soldiers and sailors who have served in the army or navy of the United States during any war or rebellion and their widows during widowhood; and all members of the national guard during their term of service, shall be exempt on proper claim made therefor from poll taxes and from state, county and municipal taxation upon real and personal property or both to a valuation not exceeding in the aggregate five hundred dollars, which may be assessed against their property, in the case of active and exempt firemen in the municipality or township under the supervision of which they may be doing public fire duty, or in the service of which they became exempt; in the case of soldiers and sailors, in the municipality or township wherein they reside; no taxpayer shall be allowed more than one exemption under this section; the right to claim exemption shall extend to cases where it has accrued before and exists on the date when taxes are due and payable; sufficient evidence to the assessor or collector of taxes of the right to the exemptions in this section authorized shall be as follows; in the case of active and exempt firemen, the certificate of the proper public official in charge of the records showing that the claimant is such fireman, which

shall be furnished without charge, and in the case of honorably discharged soldiers or sailors, or their widows, an honorable discharge, which shall be the last discharge, or the certificate of the adjutant general of this state, and in the case of commissioned officers of the national guard the certificate of the adjutant general of this state, and in the case of other members of the national guard, the certificate under oath of the commander of their company, battery or band; such certificates, where two or more claimants are entitled in the same taxing district may be in the form of a list, certified and verified by oath and filed with the assessor or collector at or before the time when taxes are payable. (*New Jersey. Compiled Statutes, 4:5083–84*)

Sec. 1. . . . If, after making an investigation, the State Board of Forest Park Reservation Commissioners shall be satisfied that the public interest will be as well served by the freedom to use the lake or pond for boating and fishing, as it would be if the property were conveyed to the state, the said Board of Forest Park Reservation Commissioners shall enter into an agreement with the owner or owners of said pond or lake, which agreement shall provide that in consideration of the free use by the public of the waters of said lake or pond for boating and fishing, the property shall be exempt from taxation so long as the agreement remains in force, the same as it would be if the state acquired title thereto.

Sec. 4. Nothing in this act shall warrant the owner or owners of a pond or lake used solely or chiefly as a source of water power for a mill or factory in active operation to apply for exemption of taxes. (*New Jersey. Laws 1912, p. 576–77*)

NEW MEXICO

Constitution: art. 8, sec. 7. The property of the United States, the state and all counties, towns, cities and school districts, and other municipal corporations, public libraries, community ditches and all laterals thereof, all church property, all property used for educational or charitable purposes, all cemeteries not used or held for private or corporate profit, and all bonds of the State of New Mexico, and of the counties, municipalities and districts thereof shall be exempt from taxation. (*New Mexico, Statutes Annotated, 1915, p. 77*)

Statutes: sec. 4571. All bonds (state bonds) issued under the provisions of this article shall be exempt from taxation. (*New Mexico, Statutes Annotated, 1915, p. 1322*)

Sec. 5428. There shall be exempted from taxation, property of each head of a family to the amount of two hundred dollars, providing that the person claiming such exemption shall make oath that he is such head of a family, and has not claimed, and will not claim, such exemption in any other county for the current year. This exemption shall be construed as extending to property, title to which is held by the wife, as well as to property title to which is held by the husband, but not so as to give two exemptions to one family.

Sec. 5429. For the purpose of aiding and encouraging the construction of beet sugar factories, broom factories, woolen mills, smelters, water power plants, cement and plaster manufacturing plants, refining or reduction works, water ways, pipe lines, ditches, canals, flumes, or other means of conveying water for the purpose of supplying water for beet sugar factories, broom factories, woolen mills, smelters, refining or reduction works, or irrigation plants, erected or constructed for the purpose of treating beets, broom corn, wool, or ores, or supplying water for placer mining, or smelter purposes, or irrigation purposes, in the state of New Mexico, together with all machinery and fixtures affixed thereto and used therein, including real estate, not exceeding one hundered acres for each factory or mill, and upon which such factory or mill is constructed, shall be exempt from taxation as follows, to wit:

Those factories, mills, smelters, water power plants, cement and plaster manufacturing plants, refining or reduction works, water ways, pipe lines, ditches, canals, flumes, or irrigation plants, which shall be erected and operated in good faith and in a substantial manner on or before the first day of April, A. D. 1909, shall be exempt from taxation for a period of six years from and after the completion thereof.

Sec. 5430. The following property shall be exempt from taxation: property of the United States and of this State, counties, cities, towns and other municipal corporations, when devoted entirely to public use and not held for pecuniary profit; all public libraries, the grounds, buildings, books, papers and apparatus of literary, scientific, benevolent, agricultural and religious institutions and societies, when the property of the said institutions and societies shall be devoted exclusively to the appropriate objects of such institutions and not leased or rented or otherwise used with a view to pecuniary profit; irrigating ditches, canals and flumes belonging to communities and used exclusively for irrigating lands, without any charge or compensation for the same or for the water thereof, except the

necessary work and charges to keep the same in repair; and cemeteries not held and used for pecuniary profit.

Sec. 5431. All irrigation ditches, canals and reservoirs, hereafter constructed for the purpose of storing or conducting water for irrigation purposes, shall be exempt from taxation for the period of six years from the commencement of such construction; and all irrigating ditches, canals and reservoirs heretofore constructed, the extent, carrying capacity or water supply of which is increased by enlargement or additional construction of the same, or other reservoirs, ditches or canals to be used in connection therewith, shall be exempt from taxation for six years from the commencement of such additions or enlargements.

Sec. 5432. For the purpose of aiding and encouraging the construction of new railroads, the property of any railroad company formed under, or doing business pursuant to the laws of this State, and whose railroad may hereafter be constructed, shall be exempt from taxation until the expiration of six years from and after the completion of its railroad and branches; such railroad being deemed to be completed for the purpose of taxation, as to any operative division thereof, when the same is opened for business to the public. (*New Mexico, Statutes Annotated, 1915, p. 1542–43*)

Sec. 14. An exemption from taxation in the sum of two hundred dollars shall be allowed and deducted by the assessor for each head of the family, whether the exemption is claimed or not, in accordance with the provisions of the constitution. Widows having children shall be recognized as heads of families for the purposes of this act. (*New Mexico, Statutes Annotated, 1915, p. 63–64*)

NEW YORK

Constitution: No constitutional exemption clause.

Statutes: sec. 4. The following property shall be exempt from taxation:

1 Property of the United States.

2 Property of this state other than its wild or forest lands in the forest preserve.

3 Property of a municipal corporation of the state held for a public use, including real property held or used for cemetery purposes, and all lots and plats therein conveyed by the municipal corporation as places for the burial of the dead, except the portion of municipal property not within the corporation.

4 The lands in any Indian reservation owned by the Indian nation, tribe or band occupying them.

5 All property exempt by law from execution, other than an exempt homestead. But real property purchased with the proceeds of a pension granted by the United States for military or naval services, and owned by the pensioner, or by his wife or widow, is subject to taxation as herein provided. Such property shall be assessed in the same manner as other real property in the tax districts. At the meeting of the assessors to hear the complaints concerning assessments, a verified application for the exemption of such real property from taxation may be presented to them by or on behalf of the owner thereof, which application must show the facts on which the exemption is claimed including the amount of pension money used in or toward the purchase of such property. No such exemption on account of pension money shall be allowed in excess of five thousand dollars. If the assessors are satisfied that the applicant is entitled to the exemption, and that the amount of pension money exempt to the extent authorized by this subdivision used in the purchase of such property equals or exceeds the assessed valuation thereof, they shall enter the word "exempt" upon the assessment-roll opposite the description of such property. If the amount of such pension money exempt to the extent authorized by this subdivision used in the purchase of the property is less than the assessed valuation, they shall enter upon the assessment-roll the words "exempt to the extent of ..... dollars" (naming the amount), and thereupon such real property, to the extent of the exemption entered by the assessors, shall be exempt from state, county and general municipal taxation, but shall be taxable for local school purposes, and for the construction and maintenance of streets and highways. If no application for exemption be granted, the property shall be subject to taxation for all purposes. The entries above required shall be made and continued in each assessment of the property so long as it is exempt from taxation for any purpose. The provisions herein, relating to the assessment and exemption of property purchased with a pension, apply and shall be enforced in each municipal corporation authorized to levy taxes.

6 Bonds of this state to be hereafter issued by the comptroller to carry out the provisions of chapter seventy-nine of the laws of eighteen hundred and ninety-five, chapter one hundred and forty-seven of the laws of nineteen hundred and three, chapter four hundred and sixty-nine of the laws of nineteen hundred and six,

chapter seven hundred and eighteen of the laws of nineteen hundred and seven, and bonds of a municipal corporation heretofore issued for the purpose of paying up or retiring the bonded indebtedness of such corporation. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 5:5805–9*)

7 The real property of a corporation or association organized exclusively for the moral or mental improvement of men or women, or for religious, bible, tract, charitable, benevolent, missionary, hospital, infirmary, educational, scientific, literary, library, patriotic, historical or cemetery purposes, or for the enforcement of laws relating to children or animals, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes, and the personal property of any such corporation shall be exempt from taxation. But no such corporation or association shall be entitled to any such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purposes be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association, or for any of its members or employees, or if it be not in good faith organized or conducted exclusively for one or more of such purposes. The real property of any such corporation or association entitled to such exemption held by it exclusively for one or more of such purposes and from which no rents, profits or income are derived, shall be so exempt, though not in actual use therefor by reason of the absence of suitable buildings or improvements thereon, if the construction of such buildings or improvements is in progress, or is in good faith contemplated by such corporation or association; or if such real property is held by such corporation or association upon condition that the title thereto shall revert in case any building not intended and suitable for one or more of such purposes shall be erected upon said premises or some part thereof. The real property of any such corporation not so used exclusively for carrying out thereupon one or more of such purposes but leased or otherwise used for other purposes, shall not be exempt, but if a portion only of any lot or building of any such corporation or association is used exclusively for carrying out thereupon one or more such purposes of any such corporation or association, then such lot or building shall be so exempt only to the extent of the value of the portion so

used, and the remaining or other portion, to the extent of the value of such remaining or other portion, shall be subject to taxation; provided, however, that a lot or building owned and actually used for hospital purposes, by a free public hospital, depending for maintenance and support upon voluntary charity, shall not be taxed as to a portion thereof leased or otherwise used for the purposes of income, when such income is necessary for, and is actually applied to the maintenance and support of such hospital, and further provided that the real property of any fraternal corporation, association or body created to build and maintain a building or buildings for its meeting or meetings of the general assembly of its members, or subordinate bodies of such fraternity and for the accommodation of other fraternal bodies or associations, the entire net income of which real property is exclusively applied or to be used to build, furnish and maintain an asylum or asylums, a home or homes, a school or schools, for the free education or relief of the members of such fraternity, or for the relief, support and care of worthy and indigent members of the fraternity, their wives, widows or orphans, shall be exempt from taxation, and provided also that the real estate owned by a free public library, situate outside of a city, shall not be taxed as to that portion thereof leased or otherwise used for purposes of income, when such income is necessary for and actually applied to the maintenance and support of such library. Property held by any officer of a religious denomination shall be entitled to the same exemptions, subject to the same conditions and exceptions, as property held by a religious corporation. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 11:632–34*)

8 Real property of an incorporated association of present or former volunteer firemen actually and exclusively used and occupied by such corporation and not exceeding in value fifteen thousand dollars.

9 All dwelling houses and lots of religious corporations while actually used by the officiating clergymen thereof, but the total amount of such exemption to any one religious corporation shall not exceed two thousand dollars. Such exemption shall be in addition to that provided by subdivision 7 of this section.

10 The real property of an agricultural society permanently used by it for exhibition grounds. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 5:5812–13*)

11 The real and personal property of a minister of the gospel or priest of any denomination who is engaged in the work assigned to him by the church or denomination to which he belongs, or who

is disabled by impaired health from the performance of such duties, or over seventy years of age, and the property of the widow of such minister while she remains such, but the total amount of such exemption on account of both real and personal property, shall not exceed fifteen hundred dollars. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 11:634*)

12 All vessels registered at any port in this state and owned by an American citizen, or association, or by any corporation, incorporated under the laws of the State of New York, engaged in ocean commerce between any port in the United States and any foreign port, are exempted from all taxation in this state, for state and local purposes; and all such corporations, all of whose vessels are employed between foreign ports and ports in the United States, are exempted from all taxation in this state, for state and local purposes, upon their capital stock, franchises and earnings, until and including December 31, 1922.

13 A bond, mortgage, note, contract, account or other demand, belonging to any person not a resident of this state, sent to or deposited in this state for collection; the products of another state owned by a nonresident of this state and consigned to his agent in this state for sale on commission for the benefit of the owner; moneys of a nonresident of this state, under the control or in the possession of his agent in this state, when transmitted to such agent for the purpose of investment or otherwise.

14 The deposits in any bank for savings which are due depositors, the accumulations in any domestic life insurance corporation, held for the exclusive benefit of the insured, other than real estate and stocks, now liable for taxation; the accumulations of any incorporated cooperative loan association upon the shares of such association held by any person; and personal property of any corporation, person, company or association transacting the business of fire, casualty or surety insurance in this state equal in value to the unearned premiums required by the laws of this state, or the regulations of its insurance department, to be charged as a liability.

15 Moneys collected in the course of the business of any corporation, association or society doing a life or casualty insurance business or both, upon the cooperative or assessment plan, and which are to be used for the payment of assessments, or for death losses or for benefits to disabled members.

16 The owner or holder of stock in an incorporated company liable to taxation on its capital, shall not be taxed as an individual for such stock.

17 The personal property in excess of one hundred thousand dollars of mutual life insurance corporation incorporated in this state before April 10, 1849.

18 Property real, from which no income is derived, and personal property, situated within any city of the first class and belonging to the medical society of any county, which county is either wholly or partly within such city and which society was heretofore incorporated under the provisions of chapter 94, laws of 1813, entitled "An act to incorporate medical societies for the purpose of regulating the practice of physic and surgery in this state," provided that such property is used for the purposes of such a society and not otherwise, and provided that such exemption of property for any society in the counties of Kings or New York shall not exceed one hundred and fifty thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

19 Property real from which no rent is derived and personal property, situated within any city of the first class and belonging to any incorporated pharmaceutical society of any county which is either wholly or partly within such city, which society has heretofore been or may hereafter be authorized and empowered by act of the legislature to establish and which has established or may hereafter establish, a college of pharmacy in such city; provided that such property is used for the purposes of such college and not otherwise, and provided also that the exemption of such property for any society in the counties of Kings and New York shall not exceed one hundred thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

20 The commissioners of the sinking fund or other chief financial board of any city of the first class, may, in their discretion, by resolution, exempt from taxation for local purposes the real and personal property, or any part of it, of a corporation or association organized to maintain an academy of music, if, in the opinion of such board, the interests of such city require the maintenance of such academy of music, and it shall appear that the property so exempted represents or was purchased with the proceeds of popular or general subscription for the erection of such academy of music. No property of such corporation or association shall be exempt, except the real property consisting of such academy of music and the furniture thereof, or personal property so subscribed and held for the purpose of constructing such academy of music. No such exemption shall be made for any year unless it shall appear that, during the preceding year, the corporation or association has not

earned a net annual income upon the net cost of such academy and the furniture thereof. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 5:5813–16*)

21 Household furniture and personal effects to the value of one thousand dollars. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 8:2721*)

Sec. 16. Whenever the owner of lands, to the extent of one or more acres and not exceeding one hundred acres, shall plant the same for forestry purposes with trees to the number of not less than eight hundred to the acre, and whenever the owner of existing forest or brush lands to the extent of one or more acres and not exceeding one hundred acres, shall underplant the same with trees, to the number of not less than three hundred to the acre, and proof of that fact shall be filed with the assessors of the tax district or districts in which such lands are situated as hereinafter provided, such lands so forested shall be exempt from assessment and taxation for any purpose for a period of thirty-five years from the date of the levying of taxes thereon immediately following such planting, and such existing forest or brush lands so underplanted shall be assessed at the rate of fifty per centum of the assessable valuation of such land exclusive of any forest growth thereon for a period of thirty-five years from the date of the levying of taxes thereon immediately following such underplanting.

Sec. 17. In order to encourage the maintenance of wood lots by private owners and the practice of forestry in the management thereof, the owner of any tract of land in the state, not exceeding fifty acres, which is occupied by a natural or planted growth of trees, or by both, which shall not be situated within twenty miles of the corporate limits of a city of the first class, nor within ten miles of the corporate limits of a city of the second class, nor within five miles of the corporate limits of a city of the third class, nor within one mile of the corporate limits of an incorporated village, may apply to the conservation commission in manner and form to be prescribed by it, to have such land separately classified for taxation. . . . So long as the land so classified is maintained as a wood lot, and the owner thereof faithfully complies with all the provisions of this section and the instructions of the commission, it shall be assessed at not to exceed ten dollars per acre and taxed annually on that basis. In fixing the value of said lands for assessment, the assessors shall in no case take into account the value of the trees growing thereon, and said land shall not be assessed at a value greater than other similar lands within the same tax

district, which contain no forest or tree growth, are assessed. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 8:2725–29*)

Sec. 89. . . . , the owner of any waste, denuded or wild forest lands, of the area of five acres or upwards, within the state, which are unsuitable for agricultural purposes, who shall agree with the commission to set apart for reforestation or for forest tree culture, the whole, or any specific portion of such waste, denuded or wild forest lands, of the area of five acres or upwards, may apply to the conservation commission, in manner and form to be prescribed by it, to have such lands separately classified as lands suitable for reforestation or underplanting within the purposes and provisions of this section. . . . the commission . . . shall make and execute a statement that the land has been separately classified for taxation in accordance with the provisions of this section and a valuation, in excess of which, said lands shall not be assessed for the period of thirty-five years, which valuation shall not in any event be greater than the average valuation at which the same lands were assessed for the last five years preceding the date of said application, or the value of such lands as appears by the aforesaid sworn statements of the assessors of such tax district, and a statement that the trees and timber thereon shall be exempt from taxation during said period. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 7:322–23*)

Sec. 246. Every fraternal benefit society organized or licensed under this article is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 7:1409*)

Sec. 141. So much of any bridge or toll house of any bridge corporation as may be within any town, city or village, shall be liable to taxation therein as real estate. Toll houses and other fixtures and all property belonging to any plank road or turnpike corporation shall be exempt from assessment and taxation for any purpose until the surplus annual receipts of tolls on its road over necessary repairs and a suitable reserve fund for repairs or relaying of planks, shall exceed seven per centum per annum on the first cost of the road. If the assessors of any town, village or city and the corporation disagree concerning any exemption claim, the corporation may appeal to the county judge of the county in which such assessment is proposed to be made, who shall, after due notice to both parties,

associations, orphan or other asylums, reformatories, hospitals, and nunneries which are not conducted for profit, but purely and completely as charities.

5 The furniture and furnishings of buildings and other property belonging to any benevolent or charitable association and used for lodge purposes and meeting rooms by said associations, or when such property or the proceeds of same is used for charitable or benevolent purposes.

6 Wearing apparel, private libraries, kitchen, and other household furniture, not exceeding in value twenty-five dollars, and also growing crops. (*North Carolina. Gregory's Supplement to Pell's Revisal, 1913, 3:947–49*)

NORTH DAKOTA

Constitution: art. 11, sec. 176. Laws shall be passed taxing by uniform rule all property according to its true value in money, but the property of the United States and the state, county and municipal corporations, both real and personal, shall be exempt from taxation; and the legislative assembly shall by a general law exempt from taxation property used exclusively for school, religious, cemetery or charitable purposes and personal property to any amount not exceeding in value two hundred dollars for each individual liable to taxation. (*North Dakota. Complied Laws, 1913, 1:101*)

Statutes: sec. 2078. All property described in this section to the extent herein limited shall be exempt from taxation, that is to say:

1 All public schoolhouses, academies, colleges, institutions of learning, with the books and furniture therein, and the grounds attached to such buildings necessary for their proper occupancy, use and enjoyment not to exceed forty acres in area, and not leased or otherwise used with a view to profits; also all houses used exclusively for public worship and the lots and part of lots upon which such houses are erected.

2 All land used exclusively for burying grounds or cemeteries.

3 All property, whether real or personal, belonging exclusively to the state or to the United States.

4 All buildings belonging to the counties, used in holding courts, for jails, for county officers, with the ground, not exceeding in any county ten acres, on which buildings are erected.

5 All land, houses and other buildings belonging to any county, township or town, used exclusively for the accommodation or support of the poor.

4 Buildings, with the land they actually occupy, wholly devoted to educational purposes, belonging to and actually and exclusively occupied and used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other corporate institutions of learning, together with such additional adjacent land owned by said churches, libraries, and educational institutions as may be reasonably necessary for the convenient use of such buildings, respectively, and also the buildings thereon used as residences by the officers or instructors of such educational institutions.

5 Real estate belonging to and actually and exclusively occupied and used by Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

6 Buildings, with the land they actually occupy, belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes; and also the proceeds and profits arising from rents, leases, etc., or rooms in said buildings, whether occupied for lodge and meeting purposes or not, when such rents, proceeds and profits are used for charitable and benevolent purposes.

7 The property of Indians who are not citizens, except lands held by them by purchase.

The following personal property and no other shall be exempt from taxation, state and local:

1 Property directly or indirectly owned by the state, however held; by the United States, however held; and property lawfully owned and held by the counties, cities, towns, or school districts, used wholly and exclusively for county, city, town, or public school purposes.

2 The furniture and furnishings of buildings lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship or for the residence of the minister of any church or religious body or such ministers' private libraries.

3 The furniture, furnishings, books, and instruments contained in buildings wholly devoted to educational purposes, belonging to and actually and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions.

4 Personal property, including endowment funds, belonging to Young Men's Christian Associations and other similar religious

associations, orphan or other asylums, reformatories, hospitals, and nunneries which are not conducted for profit, but purely and completely as charities.

5 The furniture and furnishings of buildings and other property belonging to any benevolent or charitable association and used for lodge purposes and meeting rooms by said associations, or when such property or the proceeds of same is used for charitable or benevolent purposes.

6 Wearing apparel, private libraries, kitchen, and other household furniture, not exceeding in value twenty-five dollars, and also growing crops. (*North Carolina. Gregory's Supplement to Pell's Revisal, 1913, 3:947–49*)

NORTH DAKOTA

Constitution: art. 11, sec. 176. Laws shall be passed taxing by uniform rule all property according to its true value in money, but the property of the United States and the state, county and municipal corporations, both real and personal, shall be exempt from taxation; and the legislative assembly shall by a general law exempt from taxation property used exclusively for school, religious, cemetery or charitable purposes and personal property to any amount not exceeding in value two hundred dollars for each individual liable to taxation. (*North Dakota. Complied Laws, 1913, 1:101*)

Statutes: sec. 2078. All property described in this section to the extent herein limited shall be exempt from taxation, that is to say:

1 All public schoolhouses, academies, colleges, institutions of learning, with the books and furniture therein, and the grounds attached to such buildings necessary for their proper occupancy, use and enjoyment not to exceed forty acres in area, and not leased or otherwise used with a view to profits; also all houses used exclusively for public worship and the lots and part of lots upon which such houses are erected.

2 All land used exclusively for burying grounds or cemeteries.

3 All property, whether real or personal, belonging exclusively to the state or to the United States.

4 All buildings belonging to the counties, used in holding courts, for jails, for county officers, with the ground, not exceeding in any county ten acres, on which buildings are erected.

5 All land, houses and other buildings belonging to any county, township or town, used exclusively for the accommodation or support of the poor.

6 All buildings and contents thereof, belonging to institutions of public charity, including public hospitals under the control of religious or charitable societies, used wholly or in part for public charity, together with the land actually occupied by such institution, not leased or otherwise used with a view to profit; and all moneys and credit appropriated solely to sustaining and belonging exclusively to such institutions; also all dormitories and boarding halls, including the land upon which they are situated, owned and managed by a religious corporation for educational and charitable purposes for the use of students in attendance upon the state educational institutions; provided, that such dormitories and boarding halls be not managed or used for the purpose of making a profit over and above the costs of maintenance and operation.

7 All properties belonging to counties and to municipal corporations that are used for public purposes.

8 Personal property of each individual subject to taxation to the amount of fifty dollars.

9 The personal and real property owned by charitable associations known as posts, lodges, chapters, councils, commanderies, consistories, and like organizations and associations not organized for profit, grand or subordinate, and used by them for places of meeting, and to conduct their business and ceremonies; provided, however, that such property is used exclusively for such charitable purposes, provided, further, all personal and real property owned by any fraternity, sorority or organization of college students.

10 The real and personal property of any agricultural fair association, duly incorporated for the exclusive purpose of holding agricultural fairs, and is not conducted for profit to any of its members.

Sec. 2079. Property used exclusively for religious purposes is exempt from taxation as hereinafter provided. All real property, not exceeding one acre in extent, owned by any religious corporation or organization, upon which there is a building used for the religious services of such organization, or upon which there is a dwelling and usual outbuildings, intended and ordinarily used for the residence of the bishop, priest, rector or other minister in charge of such services, shall be deemed to be property used exclusively for religious services, and exempt from taxation, whether such real property consist of one tract or more. All taxes heretofore assessed or levied on any such real property, while the same was so used for religious purposes, are void and of no effect, and must be cancelled. All personal property of any religious corporation or organization

used for religious purposes is exempt from taxation. (*North Dakota. Complied Laws, 1913, 1:481–82*)

Sec. 3758. Lands, houses, moneys, debts due the city and property and assets of every kind and description belonging to the city shall be exempt from taxation. (*North Dakota. Compiled Laws, 1913, 1:922*)

OHIO

Constitution: art. 12, sec. 2. . . . all bonds at present outstanding of the state of Ohio or of any city, village, hamlet, county, or township in this state or which have been issued in behalf of the public schools in Ohio and the means of instruction in connection therewith, which bonds so at present outstanding shall be exempt from taxation; but burying grounds, public schoolhouses, houses used exclusively for public worship, institutions used exclusively for charitable purposes, public property used exclusively for any public purpose, and personal property, to an amount not exceeding in value five hundred dollars, for each individual, may, by general laws, be exempted from taxation; but all such laws shall be subject to alteration or repeal; and the value of all property, so exempted, shall, from time to time, be ascertained and published as may be directed by law. (*Ohio. Constitution issued by Secretary of State 1914, p. 31*)

Statutes: sec. 5349. Public schoolhouses and houses used exclusively for public worship, the books and furniture therein and the ground attached to such buildings necessary for the proper occupancy, use and enjoyment thereof and not leased or otherwise used with a view to profit, public colleges and academies and all buildings connected therewith, and all lands connected with public institutions of learning, not used with a view to profit, shall be exempt from taxation. This section shall not extend to leasehold estates or real property held under the authority of a college or university of learning in this state, but leaseholds, or other estates or property, real or personal, the rents, issues, profits and income of which is given to a city, village, school district, or subdistrict in this state, exclusively for the use, endowment or support of schools for the free education of youth without charge, shall be exempt from taxation as long as such property, or the rents, issues, profits or income thereof is used and exclusively applied for the support of free education by such city, village, district or subdistrict. (*Ohio. General Code, 3:19*)

Sec. 10,093. A company or association incorporated for cemetery purposes may appropriate or otherwise acquire and hold, not exceeding one hundred acres of land; also, take any gift or devise in trust for cemetery purposes, or the income from such gift or devise according to the provisions of such gift or devise, in trust, all of which shall be exempt from execution, from taxation, and from being appropriated to any other public purpose, if used exclusively for burial purposes, and in no wise with a view to profit. (*Ohio. General Code, 4:991*)

Sec. 10,192. Any association organized for the purpose of preserving and protecting bodies of deceased persons before burial may purchase, or take by devise or gift, hold, and convey real estate, not exceeding one acre of land, and erect thereon suitable buildings, construct and maintain vaults, and such other appliances as are necessary to carry out its objects. Such property shall be exempt from execution, from taxation, and from being appropriated to any other public purpose, if used exclusively for the purpose herein described. (*Ohio. General Code, 4:1019*)

Sec. 5350. Lands used exclusively as graveyards, or grounds for burying the dead, except such as are held by a person, company or corporation with a view to profit, or for the purpose of speculating in the sale thereof, shall be exempt from taxation.

Sec. 5351. Real or personal property belonging exclusively to the state or United States shall be exempt from taxation.

Sec. 5352. Buildings belonging to counties and used for holding courts, and for jails or county offices, with the ground, not exceeding ten acres in any county, on which such buildings are erected, shall be exempt from taxation. (*Ohio. General Code, 3:22*)

Sec. 5353. Lands, houses and other buildings belonging to a county, township, city or village, used exclusively for the accommodation or support of the poor, or leased to the state or any political subdivision thereof for public purposes, and property belonging to institutions of public charity only, shall be exempt from taxation. (*Ohio. Laws 1913, p. 548*)

Sec. 535^{3}–1. Property, real, personal, and mixed, the net income of which is used solely for the support of institutions used exclusively for children's homes for poor children, the real estate on which said institutions are located, and the buildings connected therewith, shall be exempt from taxation. (*Ohio. Laws 1915, p. 179–80*)

Sec. 5354. Buildings belonging to and used exclusively for armory purposes by lawfully organized military organizations which are fully armed and equipped at their own expense and lawfully made subject to all calls of the governor for troops in case of war, riot, insurrection or invasion, and the land owned and used as sites for the armory buildings of such military organizations, not leased or otherwise used with a view to profit, and moneys and credits appropriated solely to sustain, and belonging exclusively to, such organizations, shall be exempt from taxation.

Sec. 5355. Fire engines, property and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe-keeping thereof, and for the meeting of fire companies, whether belonging to a township, city or village, or to a fire company organized therein, shall be exempt from taxation.

Sec. 5356. Market houses, public squares or other public grounds of a city, village or township, houses or halls used exclusively for public purposes or erected by taxation for such purposes, notwithstanding that parts thereof may be lawfully leased, shall be exempt from taxation.

Sec. 5357. Works, machinery, pipelines and fixtures belonging to a city or village and used exclusively for conveying water to it, or for heating or lighting it, shall be exempt from taxation.

Sec. 5358. Stocks, or certificates of stock, in a corporation or railroad company, owned by a county, township, city or village, the money to acquire which was originally raised by taxation upon such county, township, city or village, shall be exempt from taxation.

Sec. 5359. Funds raised and set apart for the purpose of building monuments to the soldiers of this state, and monuments and monumental buildings, shall be exempt from taxation.

Sec. 5360. A resident of this state may deduct a sum, not exceeding one hundred dollars, to be exempt from taxation, from the aggregate listed value of his taxable personal property of any kind, except dogs, of which he is the actual owner.

Sec. 5361. Lands held and used as the place of interment of a distinguished deceased person and as the place of a monument or memorial to such person, as provided for by the statutes of this state, together with funds or moneys raised or held for the purpose of maintaining or caring for such monument or memorial, and its place of erection, so long as they are held and used for such purpose, shall be exempt from taxation or assessment for any purpose.

Sec. 5362. Real estate held or occupied by an association or corporation, organized or incorporated under the laws of this state, relative to soldiers memorial associations, monumental building associations, or cemetery associations or corporations, which in the opinion of the trustees, directors or managers thereof, is necessary and proper to carry out the object intended for such association or corporation, shall be exempt from taxation.

Sec. 5363. Lands in this state on which are situated prehistoric earthworks, or upon which was erected and still stands an historic building which is preserved in commemoration of historic events in the settlement and development of the state, and which are purchased by any person, association or company for the purpose of the preservation of such earthworks or historic building and are not held for profit but dedicated to public uses as prehistoric parks or as historic grounds, shall be exempt from taxation. The owners of such prehistoric parks or historic grounds may establish reasonable rules governing access thereto.

Sec. 5364. Real or personal property belonging to an incorporated post of the Grand Army of the Republic, Union Veterans Union, Grand Lodge of Free and Accepted Masons, Grand Lodge of the Independent Order of Odd Fellows, Grand Lodge of the Knights of Pythias, association for the exclusive benefit, use and care of aged, infirm and dependent women, a religious or secret benevolent organization maintaining a lodge system, an incorporated association of ministers of any church, or incorporated association of commercial traveling men, an association which is intended to create a fund or is used or intended to be used for the care and maintenance of indigent soldiers of the late war, indigent members of said organizations, and the widows, orphans and beneficiaries of the deceased members of such organizations, and not operated with a view to profit or having as their principal object the issuance of insurance certificates of membership, and the interest or income derived therefrom, shall not be taxable, and the trustees of any such organization shall not be required to return or list such property for taxation.

Sec. 5365. Moneys, funds or credits belonging to the representative body of Indiana meeting of friends or the religious society known as the German Baptists or Dunkers, in this state, which moneys, funds or credits or the income therefrom are exclusively used for the support of the poor of such denomination, society or congregation, shall be exempt from taxation. The person or persons

having the care and supervision of such moneys, funds or credits. shall not be required to return or list them for taxation.

Sec. 5365–1. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*Ohio. General Code, 3:23–26*)

OKLAHOMA

Constitution: art. 10, sec. 6. All property used for free public libraries, free museums, public cemeteries, property used exclusively for schools, colleges, and all property used exclusively for religious and charitable purposes, and all property of the United States, and of this state, and of counties and of municipalities of this state; household goods of the heads of families, tools, implements, and live stock employed in the support of the family, not exceeding one hundred dollars in value, and all growing crops, shall be exempt from taxation: provided, that all property not herein specified now exempt from taxation under the laws of the territory of Oklahoma, shall be exempt from taxation until otherwise provided by law: and provided further, that there shall be exempt from taxation to all ex-Union and ex-Confederate soldiers, bona fide residents of this state, and to all widows of ex-Union and ex-Confederate soldiers, who are heads of families and bona fide residents of this state, personal property not exceeding two hundred dollars in value.

All property owned by the Murrow Indian Orphan Home, located in Coal county, and all property owned by the Whittaker Orphan Home, located in Mayes county, so long as the same shall be used exclusively as free homes or schools for orphan children, and for poor and indigent persons, and all fraternal orphan homes, and other orphan homes, together with all their charitable funds, shall be exempt from taxation, and such property as may be exempt by reason of treaty stipulations, existing between the Indians and the United States government, or by federal laws, during the force and effect of such treaties or federal laws. The legislature may authorize any incorporated city or town, by a majority vote of its electors voting thereon, to exempt manufacturing establishments and public utilities from municipal taxation, for a period not exceeding five years, as an inducement to their location. (*Oklahoma. Revised Laws, 1910, 1:155–56*)

Statutes: sec. 3577. By reason of the fact that the companies (cotton-ginners' insurance companies) herein provided for are strictly

mutual in their nature, and are not organized for profit but for trade purposes, as provided for in section 3 of article XIX of the constitution of the state of Oklahoma, such companies are hereby declared exempt from all taxation. (*Oklahoma. Revised Laws, 1910, 1:917*)

Sec. 3682. Any water users association which is organized in conformity with the requirements of the United States under the reclamation act of June 17, 1902, and which, under its articles of incorporation is authorized to furnish water only to its stockholders, shall be exempt from the payment of any incorporation tax, and from the payment of any annual franchise tax, but shall be required to pay, as preliminary to its incorporation, only a fee of ten dollars for the filing and recording of its articles of incorporation and the issuance of certificate of incorporation. (*Oklahoma. Revised Laws, 1910, p. 952*)

Sec. 7303. The following property shall be exempt from taxation:

First. All property used for free public libraries, free museums, public cemeteries.

Second. All property and mortgages on same used exclusively for religious or charitable purposes.

Third. All property of the United States, and of this state, and of counties and municipalities of this state.

Fourth. Household goods of the heads of families, tools, implements and live stock employed in the support of the family, not exceeding one hundred dollars in value, and all growing crops.

Fifth. Personal property of all ex-Union and ex-Confederate soldiers, and of all widows of ex-Union and ex-Confederate soldiers, who are heads of families and residents of this state, two hundred dollars in value.

Sixth. All property owned by Murrow Orphan Home, in Coal county, and all property owned by the Oklahoma State Home, located in Mayes county, so long as the same shall be used exclusively as free homes for children, and for poor and indigent persons.

Seventh. All fraternal orphan homes, and other orphan homes, together with all charitable funds.

Eighth. Such property as may be exempt by reason of treaty stipulations, existing between the Indian and the United States government, or by federal laws, during the force and effect of such treaties or federal laws.

Ninth. The engines and equipment of fire companies.

Tenth. All property, both real and personal, of scientific, educational and benevolent institutions, colleges or societies, devoted solely to the appropriate objects of these institutions.

Eleventh. The books, papers, furniture, scientific or other apparatus pertaining to the above institutions, and used solely for the purpose above contemplated (and like property of students in any such institutions used for the purpose of their education).

Twelfth. All breaking and wells on lands upon which final proof has not been made.

Thirteenth. Family portraits.

Fourteenth. All food and fuel provided in kind for the use of the family not to exceed provisions for one year's time, and all grain and forage necessary to maintain for one year the live stock used in supporting the family: provided, that no person from whom pay is received or expected for board shall be considered a member of the family within the intent and meaning of this chapter.

Fifteenth. All pensions from the United States or from any of the states until paid into the hands of the pensioners.

Sixteenth. Polls of all active members, in good standing, not to exceed thirty in number, of any regularly organized fire company in cities and towns of more than one thousand inhabitants, and not exceeding fifteen in towns and villages of less than one thousand inhabitants: provided, that such fire company actually and in good faith, possesses at least five hundred dollars worth of apparatus, to be determined by the assessor.

Seventeenth. The shares issued by a building and loan association and loaning its funds to members within this state, and the notes and mortgages of building and loan associations doing business in this state under the laws of this state and which are given by the members of such association upon real estate located in the state and which real estate is subject to taxation under the laws of the state. (*Oklahoma, Revised Laws, 1910, 2:1974–75*)

Sec. 1. That it shall be lawful for any indigent or disabled ex-Confederate or ex-Union soldier or sailor, or widow of same, residing in this state, to engage in what is commonly know as hawking and peddling, to give illustrated lectures and magic lantern expositions and such other like entertainments, without paying either state, county, city or town license or tax for the privilege of so doing. (*Oklahoma, Session Laws, 1910–11, ch. 101, p. 217*)

Sec. 1. That as an inducement to promote and encourage the development and operation in the state of Oklahoma, of the use of

the waters known as "underflow water," any person, firm, copartnership or corporation, who shall, after the date of the approval of this act by the governor of the state of Oklahoma, by actual test in any of the streams within and of said state, prove to the satisfaction of the state board of agriculture, by actual test in any such stream, that he, she, they or it can control and bring to the earth's surface said underflow water in sufficient volume for practical use for irrigation or domestic uses, shall be exempt from taxation for the period of five years from such test, as to any and all personal property owned or used by him in such development and operation; said state board of agriculture to furnish, after such test, to such person, firm, copartnership or corporation, a certificate of such successful test to be recorded in the office of the county clerk of such county or counties in which said development and operation is carried on; provided, any foreign corporation may avail itself of the provisions of this act by domesticating under the laws of the state of Oklahoma, and in which domesticating or chartering by a state corporation no charter taxation fee shall be charged or collected, such corporation, however, shall pay the fees due the secretary of state for issuing the charter and certificate to do business in Oklahoma.

Sec. 2. Any incorporated city or town in the state of Oklahoma, may by ordinance duly enacted for that purpose, exempt from municipal taxation for the period of five years, the personal property mentioned in section one of this act, to encourage and induce the development and operation of gravity underflow water plants for the purpose of furnishing pure water for use in and by any such city or town, and the persons and concerns doing business or residing therein; the five years mentioned in this section to date from the time such water is delivered to such city or town to the acceptance of the contracting committee thereof as may be provided in the aforesaid ordinance. (*Oklahoma, Session Laws, 1910–11, ch. 108, p. 237–38*)

Sec. 1. All libraries and office equipment of ministers of the Gospel actively engaged in ministerial work in the state of Oklahoma, where said libraries and office equipment are being used by ministers in their ministerial work, shall be deemed to be used exclusively for religious purposes and are declared to be within the meaning of the term "religious purposes" as used in section 6, article 10 of the constitution of the state of Oklahoma. (*Oklahoma, Session Laws, 1915, ch. 142, p. 188*)

same; all burial grounds not used or held for private or corporate profit; all hospitals, universities, colleges, seminaries, academies, associations and institutions of learning, benevolence or charity, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same, founded, endowed and maintained by public or private charity; and all schoolhouses belonging to any county, borough, or school district, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same; and all courthouses, jails, and poorhouses, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same: be and the same are hereby exempted from all and every county, city, borough, bounty, road, school and poor tax: provided, that all land not necessary for the convenient occupancy and enjoyment of the building thereon erected, or hereafter to be erected, shall be liable, and shall pay all local or municipal taxes of the district wherein located. This shall not be taken to include any county tax: provided, however, that the words "enjoyment" and "occupancy," as used in this act, shall be construed to include only the land necessary for the convenient use of the building or buildings erected or hereafter to be erected thereon, occupied and used for the purposes above described; except where exempted by law, for State purposes: and it is provided, that all property, real and personal, in actual use and occupation for the purposes aforesaid, shall be subject to taxation, unless the person or persons, associations or corporations, so using and occupying the same, shall be seized of the legal or equitable title in the realty, and possessor of the personal property absolutely. (*Pennsylvania, Laws 1911, p. 899*)

249. Whenever any lot or lots, or the right of sepulture therein, shall be granted to any person or family by any incorporated cemetery company, or church, or religious congregation, within any common inclosure made by such company, church, or congregation, as and for the purpose of the perpetual burial of the dead, every and all lots so disposed of or used for burial shall hereafter be free and exempt from all taxation, so long as the same shall be used or held only for the purpose of sepulture.

250. All lands enclosed as burial grounds and cemeteries, and used for the interment of the dead, and for no other purpose, together with the buildings and improvements thereon, owned by churches, corporations or associations, shall hereafter be exempt from all taxation for municipal or county purposes of the city of Philadelphia.

251. All such pieces or parcels of land not exceeding two acres in any one township, ward of city or borough, within the limits of this state, as have been or shall hereafter be selected and acquired by the United States, for the purpose of erecting post offices, custom houses or other structures, exclusively owned by the general government and used for its purposes, when so acquired, shall forever be exempt from all taxes and assessments, so long as the same shall remain the property of the United States, and no longer.

256. When any building in any borough or township in this commonwealth shall be owned and occupied by a free, nonsectarian, public library, such building and the land on which it stands, and that which is immediately and necessarily appurtenant thereto, shall from and after the passage of this act, be exempt from all county, borough, school, bounty, poor and road taxes, notwithstanding the fact that some portion or portions of said building, or ground appurtenant, may be yielding rentals to the corporation or association managing said library: provided, that the net receipts of said corporation or association from rentals shall be insufficient to maintain such library, and the same are necessarily supplemented by gifts, charity, tax levies or appropriations.

257. Any gifts, endowments or funds of such free, nonsectarian, public library, which are invested in interest-bearing securities, the income from which shall be solely used for the purchase of books or the maintenance of such public library, shall be exempt from any state tax on money at interest.

258. From and after the passage of this act, the real estate of this commonwealth shall be exempt from taxation for state purposes: provided, that this section shall not be construed to relieve the said real estate from the payment of any taxes, due the commonwealth, at the date of the passage of this act.

259. All laws, or parts of laws, now in force in this commonwealth, under and by virtue of which taxes for state purposes are levied and assessed upon horses, mares, geldings, mules and cattle, shall be and they are hereby repealed, so far as they give authority to impose state taxes on the same. Provided, that this section shall not take effect until the next meeting of the board of revenue commissioners of this commonwealth.

260. The scrip, bonds and certificates of indebtedness of any county in this commonwealth, owned by any public corporation within such county, and the income from which is by law appropriated exclusively to the support of the poor and the maintenance

of the public roads of such county, be and the same are hereby exempted from taxation for state purposes.

261. Whereas, Mutual savings fund, loan and building associations have been heretofore declared by law to be, "meritorious and deserving the care of the state," because of the inducements they offer to the people to form habits of economy and to become real estate owners, "thereby enriching and strengthening the commonwealth": and whereas, Being copartnerships on the mutual beneficial plan, their profits are made from amongst their own members and not from the outside public: and whereas, Such associations are therefore not proper subjects for taxation: therefore,

262. Mutual loan and building associations shall be exempt from the provisions of each and every law imposing taxes for state purposes on their capital stock or mortgages, and other securities for moneys loaned to their own members, but the real estate owned by said association shall be subject to the same rates of taxation as the real estate of other corporations and persons: provided, however, that the right of the commonwealth to collect taxes already accrued is hereby reserved. (*Pennsylvania, Purdon's Digest, 4:4658–6*)

36. The trustees, owner or owners of any literary or charitable institution now incorporated, erected, endowed or established, or that may hereafter be incorporated, erected, endowed or established, by virtue of any law of this commonwealth, be and they are hereby authorized and empowered to secure, by purchase, lease, bequest or otherwise, and to hold, enjoy and use lands and buildings not exceeding in value thirty-five thousand dollars, and to sell, lease or otherwise dispose of the same; and the lands and buildings thus secured and held shall be exempted from all and every county, road, city, borough, poor and school tax: provided, that these institutions be designated and employed as soldiers' orphan schools: and provided also, that the state shall never be asked or expected to pay any portion of the cost of said buildings and grounds. (*Pennsylvania, Purdon's Digest, 1:596–97*)

31. Hereafter all bequests and devices in trust, for the purpose of applying the entire interest or income thereof to the care and preservation of the family burial lot or lots of the donor, in good order and repair perpetually, shall be exempt from liability for collateral inheritance tax. (*Pennsylvania, Purdon's Digest, 1:610*)

264. And that said bonds and mortgages (of state normal schools) shall be and hereby are exempt from all taxes. (*Pennsylvania, Purdon's Digest, 1:687*)

RHODE ISLAND

Constitution: No constitutional exemption clause.

Statutes: sec. 2. The following property shall be exempt from taxation: Property belonging to the state; lands ceded or belonging to the United States; the bonds and other securities issued and exempted from taxation by the government of the United States, or of this state; real estate, used exclusively for military purposes, owned by chartered or incorporated organizations approved by the adjutant general, and composed of members of the national guard, the naval militia or the independent chartered military organizations; buildings for free public schools; buildings for religious worship and the land upon which they stand and immediately surrounding the same, to an extent not exceeding one acre, so far as said buildings and land are occupied and used exclusively for religious or educational purposes; the buildings and personal estate owned by any corporation used for a school, academy or seminary of learning, and of any incorporated public charitable institution, and the land upon which said buildings stand and immediately surrounding the same to an extent not exceeding one acre, so far as the same is used exclusively for educational purposes, but no property or estate whatever shall hereafter be exempt from taxation in any case where any part of the income or profits thereof or of the business carried on thereon is divided among its owners or stockholders; the estates, persons, and families of the president and professors for the time being of Brown University for not more than ten thousand dollars for each such officer, his estate, person, and family included; property especially exempt by charter unless such exemption shall have been waived in whole or in part; lots of land used exclusively for burial grounds; the property, real and personal, held for or by any incorporated library, society, or any free public library, or any free public library society, so far as said property shall be held exclusively for library purposes, or for the aid or support of the aged poor, or for the aid or support of poor friendless children, or for the aid or support of the poor generally; or for a hospital for the sick or disabled; and any fund given or held for the purpose of public education; almshouses and the land and buildings used in connection therewith; the real estate and personal property of any incorporated volunteer fire-engine company in active service; the

estate of any person who in the judgment of the assessors is unable from infirmity or poverty to pay the tax; the household furniture and family stores of a housekeeper in the whole, including beds and bedding, not exceeding in value the sum of three hundred dollars; the bibles, school books, and other books in use in the family, not exceeding in value the sum of three hundred dollars." (*Rhode Island. Acts and Resolves, 1912, p. 26–28*).

Sec. 39. The town council of any town or the city council of any city may grant to any person or corporation the right to lay water pipes in any of the public highways of such town or city for supplying the inhabitants of such town or city with water, and may consent to the erection, construction and the right to maintain a reservoir or reservoirs within said town or city, for such time and upon such terms and conditions as they may deem proper including therein the power and authority to exempt such pipes and reservoirs and the land and works connected therewith from taxation. (*Rhode Island, General Laws 1909, p. 237*)

Sec. 6. The property of any honorably discharged Union soldier or sailor of the War of the Rebellion, or the widow remaining unmarried of such soldier or sailor, shall be exempt from taxation to the amount of one thousand dollars; unless said soldier, sailor, or widow thereof shall voluntarily make waiver of said exemption at the time of assessment, or shall be possessed of property of the value of five thousand dollars; or the wife of said soldier or sailor shall be possessed of property to the value of five thousand dollars.

Sec. 7. The property of the wife of any honorably discharged Union soldier or sailor of the War of the Rebellion shall be exempt from taxation to the amount of one thousand dollars; unless said wife shall voluntarily make waiver of said exemption at the time of assessment, or shall be possessed of property to the value of five thousand dollars, or said soldier or sailor shall be possessed of property to the value of five thousand dollars. (*Rhode Island, General Laws 1909, p. 244*)

Sec. 4. The electors of any town or city qualified to vote on a proposition to impose a tax, when legally assembled, may vote to exempt, or may authorize the town or city council of such town or city, for a period of not exceeding one year, and for a period not exceeding two years in towns or cities where elections are held biennially, to exempt from taxation for a period not exceeding ten years, such manufacturing property as may hereafter be located in said town or city in consequence of such exemption, and the land on

which such property is located. (*Rhode Island. Acts and Resolves, 1916 p. 137–38*)

Sec. 1. The city council of the city of Cranston is hereby authorized and empowered, at any time hereafter up to the day of the next general election in November, A. D. 1916, to exempt from taxation for a period not exceeding ten years, such manufacturing property as may hereafter be located in said city in consequence of such exemption, and the land on which such property is located. (*Rhode Island. Acts and Resolves, 1916, p. 220–21*)

SOUTH CAROLINA

Constitution: art. 9, sec. 1. The general assembly shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, real, personal, and possessory, except mines and mining claims, the proceeds of which alone shall be taxed; and also excepting such property as may be exempted by law for municipal, educational, literary, scientific, religious, or charitable purposes.

Sec. 5. It shall be the duty of the general assembly to enact laws for the exemption from taxation of all public schools, colleges, and institutions of learning, all charitable institutions in the nature of asylums for the infirm, deaf and dumb, blind, idiotic and indigent persons, all public libraries, churches, and burying grounds; but property of associations and societies, although connected with charitable objects, shall not be exempt from state, county or municipal taxation: provided, that this exemption shall not extend beyond the buildings and premises actually occupied by such schools, colleges, institutions of learning, asylums, libraries, churches, and burial grounds, although connected with charitable objects. (*South Carolina, Code of Laws, 2:701*)

Statutes: sec. 294. The following property shall be exempt from taxation, to wit:

1st. All public schools and the grounds actually occupied by them, not exceeding in any case three acres.

2d. All houses used exclusively for public worship, the books and furniture therein, and the ground actually occupied by them, not exceeding in any case two acres, and the parsonage and lot on which it is situate, so long as no income is derived therefrom.

3d. All incorporated public colleges, academies and institutions of learning, with the funds provided for their support, and the grounds and the buildings actually occupied by them and not used

with a view to pecuniary profit; but this provision shall not extend to leasehold estates held by others under the authority of any college or other institution of learning.

4th. All real and personal property the rents, issues, incomes and profits of which have been or shall be given to any city, town, village, school district or sub-district in this state exclusively for the endowment of support of public schools therein, so long as such property or the rents, issues, incomes or profits thereof shall be used or applied exclusively for the support of free education in said schools by such city, town, village, district or sub-district.

5th. All graveyards or cemeteries, except such as are held with a view to profit or speculation in the sale thereof.

6th. All property owned exclusively by the United States or this state.

7th. All buildings owned by counties and used exclusively as court-houses, jails or public offices, with the grounds on which such buildings are or may be erected, not exceeding ten acres in any county.

8th. All lands, houses, fixtures and property owned by any county or city and used exclusively for the support of the poor.

9th. All property belonging to institutions of purely public charity and used exclusively for the maintenance and support of such institutions.

10th. All fire engines and other implements used in the extinguishment of fires, with the buildings and grounds used exclusively for the keeping and preservation thereof, when owned by any city, town or village, or any fire company organized therein.

11th. All public squares or grounds and market houses owned by any city, village or town, and used exclusively for public purposes, and not for revenue.

12th. All city, town and village halls owned and used exclusively for public purposes, and not for revenue, by any city, town or village.

13th. All waterworks to supply water for the use of a town or city, the machinery and fixtures connected therewith, and the grounds occupied thereby, when owned by any city or town.

14th. All bonds and stocks of this state. All municipal bonds in this state which, by the terms of the act under which they are or may be issued, are, or may be, exempted from taxation.

15th. All bonds and stocks of the United States which are not authorized by the laws of the United States to be taxed under state authority.

16th. All rents accruing from real estate which shall not become due within two months after the first day of January of the year in which taxes are to be assessed thereon.

17th. All of any annuity not payable on or before August first of the year for which taxes are to be assessed thereon.

18th. All pensions payable to any person by the United States, or any state of the United States.

19th. All shares of the capital stock of any company or corporation which is required to list its capital and property for taxation in this state.

20th. All the wearing apparel of the person required to make return, and his family.

21st. Articles actually provided for the present subsistence of the person or his family, to the value of one hundred dollars.

22d. Fair grounds of agricultural and mechanical societies, when not used for purposes of profit.

23d. All houses, together with the grounds occupied by them, not exceeding in any case three acres, together with books, furniture and appurtenances therein, belonging to any Young Men's Christian Association in this state and used by them for the purposes of or in support of such association, are exempt from taxation for state, county, school, municipal and special taxes: provided, that the exemption herein provided for shall not apply to such portions of the building as may be rented for other purposes.

24th. All bonds hereafter issued or sold, or to be hereafter issued or sold, by the trustees of any school district, or school districts, pursuant to the vote of the majority of the qualified voters of such school district, or school districts, voting at an election heretofore or hereafter held for the erection of buildings, for equipment, for maintaining public schools in such district or districts, or for paying indebtedness of such district or districts, shall be exempt from all taxation for state, county, municipal or school purposes. (*South Carolina, Code of Laws 1912, 1:110–11*)

Sec. 2947. Provided, that no city, town or village within this state shall collect any occupation license or tax from any person or persons engaged in the business of buying or selling cotton in bales or cotton seed in any such city, town or village.

Nothing herein contained shall apply to cities of more than 50,000 population. This act shall not apply to the counties of Sumpter, Clarendon, Orangeburg or Greenville.

Sec. 2948. Cities of over forty thousand (40,000) inhabitants be, and they are hereby, authorized to require the payment of such

sum or sums of money, not exceeding twenty-five hundred (2500) dollars, for license or licenses, as in their judgment be just and wise, by any person or persons or corporations engaged, or intended to engage, in any calling, business or profession, in whole or in part, within the limits of said cities, except those engaged in the calling or profession of teachers and ministers of the Gospel: provided, that whenever the amount of the license shall in any case exceed one thousand ($1000) dollars, the concurrence of two-thirds of the whole council and the mayor shall be necessary in the passage of any ordinance requiring the same.

Sec. 2949. All soldiers and sailors of the Confederate States, who enlisted from this state and who were honorably discharged from such service, shall hereafter be exempt from the charge of any license for the carrying on of any business or profession within this state, or any city, town or village therein: provided, that such soldier and sailor shall file with the clerk of the court of the county in which he resides, the proper evidence of his service in the Confederate War: provided, further, that no partnership shall exist in any such business, or profession, with any person not a bona fide soldier or sailor of the said Confederate States: provided, further, that nothing herein contained shall be so construed as to allow any soldier or sailor to buy seed cotton and unpack lint cotton without a license as is now provided by law: provided, however, that in cities of over ten thousand inhabitants, Confederate veterans shall file with the clerk of court an indorsement by their local camp, and such exemptions shall be limited to one place and one class of business. (*South Carolina, Code of Laws 1912, 1:805*)

Sec. 372. The provisions of this article (corporations which make annual reports and pay annual license fees) shall not apply to insurance, fraternal, beneficial or mutual protection associations or companies. (*South Carolina, Code of Laws 1912, 1:135*)

SOUTH DAKOTA

Constitution: art. 11, sec. 5. The property of the United States and of the state, county and municipal corporations, both real and personal shall be exempt from taxation.

Sec. 6. The legislature shall, by general law, exempt from taxation, property used exclusively for agricultural and horticultural societies, for school, religious, cemetery and charitable purposes, and personal property to any amount not exceeding in value two hundred dollars for each individual liable to taxation. (*South Dakota, Session Laws 1915, p. 63–64*)

Statutes: sec. 2056. All property described in this section to the extent herein limited shall be exempt from taxation, that is to say:

First. The grounds, buildings and all property belonging to or used exclusively by agricultural and horticultural societies.

Second. All property, both real and personal, belonging to any educational institution in this state, and all property used exclusively by and for the support of such school and scientific institution.

Third. All property belonging to any charitable, benevolent or religious society, or used exclusively for charitable, benevolent or religious purposes.

Fourth. One lot in a cemetery for family use.

Fifth. The personal property of each individual liable to assessment and taxation under the provisions of this chapter of which such individual is the actual and bona fide owner, to the amount of not exceeding twenty-five dollars in value in household furniture and provisions; provided, that each person shall list all his personal property for taxation, and the county auditor shall deduct, after county equalization, the amount of the exemption authorized by this section from the total amount of his assessment, and levy taxes upon the remainder. (*South Dakota, Compiled Laws 1910, 1:495*)

TENNESSEE

Constitution: art. 2, sec. 28. All property real, personal or mixed, shall be taxed, but the legislature may except such as may be held by the state, by counties, cities or towns, and used exclusively for public or corporation purposes, and such as may be held and used for purposes purely religious, charitable, scientific, literary or educational, and shall except one thousand dollars' worth of personal property in the hands of each taxpayer, and the direct product of the soil in the hands of the producer, and his immediate vendee. (*Tennessee, Code Annotated 1896, p. 59*)

Statutes: art. 2, sec. 686. Every male inhabitant over the age of twenty-one and under fifty years, except persons who are deaf, dumb, blind, or incapable of labor, shall pay a poll tax for school purposes, and no others.

Sec. 687. Any person incapable of labor, wishing to have himself declared exempt from the poll tax, shall apply to the county court by petition, stating the ground of his claim thereto; and if the court, upon hearing the petition and the testimony produced before them, be of opinion that the petitioner is incapable of labor, they shall declare him to be so, of record; and a production of a

enjoyment of the same, and not leased or otherwise used with a view to profit. All public colleges, public academies, all buildings connected with the same, and all the lands immediately connected with public institutions of learning, and all endowment funds of institutions of learning and religion not used with a view to profit. and when the same are invested in bonds or mortgages, or in land or other property which has been, or shall hereafter be, bought in by such institutions under foreclosure sales made to satisfy or pro tect such bonds or mortgages; provided, that such exemption of such land and property shall continue only for two years after the purchase of the same at such sale by such institutions and no longer; and all buildings used exclusively and owned by persons or associations of persons for school purposes. This provision shall not extend to leasehold estate of real property held under authority of any college or university of learning.

1a. That, Young Men's Christian Association buildings, and Young Women's Christian Association buildings, used exclusively for the purpose of furthering religious work, and acting under the approval and cooperation of the state and international Young Men's Christian Association committees and the Young Women's Christian Association committees, the books and furniture contained in such buildings, and the grounds attached thereto necessary for the proper occupancy of such buildings, use and enjoyment of the same, and not leased or otherwise used with a view to profit other than for the purpose of maintaining the buildings and association, and all endowment funds of the above mentioned religious institutions, not used with a view to profit, but for the purpose of maintaining the association and buildings in doing religious work, shall be exempt from taxation.

2 All lands used exclusively for graveyards or grounds for burying the dead, except such as are held by any person, company or corporation with a view to profit, or for the purpose of speculating in the sale thereof.

3 All property, whether real or personal, belonging exclusively to this state, or any political subdivision thereof, or the United States, except that in each county in this state, where the state of Texas has heretofore or may hereafter acquire and own land for the purpose of establishing thereon state farms and employing thereon convict labor on state account, it shall be the duty of the penitentiary board or board of penitentiary commissioners, or other officers of the penitentiary having the managing of same, to render said land for taxes to the tax assessor of said county;

and the taxes on same shall be assessed and collected in the manner required by law for the assessment and collection of other taxes; provided, that said taxes shall be assessed and collected for county purposes only; and said county taxes shall be paid annually out of the revenue derived from such state farms respectively, by the officer or officers having the management thereof, and same shall be charged to the expense account of operating such farm; and no debt shall be created against the general revenue of the state in case of the failure to pay said taxes out of the revenues of any such farm; and provided, further, that in arriving at the amount to be paid in taxes to the counties the value of the land only shall be considered and not the value of the buildings and other improvements owned by the state and situated on said land.

4 All buildings belonging to counties for holding courts, for jails, or for county officers, with the land belonging to and on which such buildings are erected.

5 All lands, houses and other buildings belonging to any county, precinct or town, used exclusively for the support or accommodation of the poor.

6 All buildings belonging to institutions of purely public charity, together with the lands belonging to and occupied by such institutions not leased or otherwise used with a view to profits, unless such rents and profits and all moneys and credits are appropriated by such institutions solely to sustain such institutions and for the benefit of the sick and disabled members and their families and the burial of the same, or for the maintenance of persons when unable to provide for themselves, whether such persons are members of such institutions or not. An institution of purely public charity under this act is one which dispenses its aid to its members and others in sickness or distress, or at death, without regard to poverty or riches of the recipient, also when the funds, property and assets of such institutions are placed and bound by its laws to relieve, aid and administer in any way to the relief of its members when in want, sickness and distress, and provides homes for its helpless and dependent members and to educate and maintain the orphans of its deceased members or other persons.

7 All fire engines and other implements owned by towns and cities used for the extinguishment of fires, with the buildings used exclusively for the safe-keeping thereof.

8 All market houses, public squares, or other public grounds, town or precinct houses or halls used exclusively for public pur-

poses, and all works, machinery or fixtures belonging to any town used for conveying water to such town.

9 All public libraries and personal property belonging to the same.

10 All household and kitchen furniture not exceeding at their true and full value two hundred and fifty dollars to each family, in which may be included one sewing machine.

11 All annual pensions granted by the state, or United States. (*Texas, Statutes 1914, 4:4673–74*)

Art. 4856. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds and property shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment, when same is used for other than lodge purposes. (*Texas, Statutes 1914, 3:3234*)

UTAH

Constitution: art. 13, sec. 3. The legislature shall provide by law a uniform and equal rate of assessment and taxation on all property in the state, according to its value in money, and shall prescribe by general law such regulations as shall secure a just valuation for taxation of all property, so that every person and corporation shall pay a tax in proportion to the value of his, her or its property: provided, that a deduction of debits from credits may be authorized: provided further, that the property of the United States, of the state, counties, cities, towns, school districts, municipal corporations and public libraries, lots with the buildings thereon used exclusively for either religious worship or charitable purposes. and places of burial not held or used for private or corporate benefit, shall be exempt from taxation. Ditches, canals, reservoirs, pipes and flumes owned and used by individuals or corporations for irrigating lands owned by such individuals or corporations, or the individual members thereof, shall not be separately taxed as long as they shall be owned and used exclusively for such purpose: provided further, that mortgages upon both real and personal property shall be exempt from taxation: provided further, that the taxes of the indigent poor may be remitted or abated at such time and in such manner as may be provided by law. (*Utah, Compiled Laws 1907, p. 75*)

Statutes: sec. 2502. No tax shall be levied upon lands the title to which remains in the state, held or occupied by any person under a contract of sale or lease from the territory or state of Utah, but this provision shall not be construed to prevent the taxation of

improvements on such lands and the interest in the land to the extent of money paid prior to the levying such tax in part payment of the purchase price thereof.

Sec. 2503. The property of the United States, of the state, counties, cities, towns, school districts, and public libraries, and lots with the buildings thereon used exclusively for either religious worship or charitable purposes, and places of burial not held or used for private or corporate benefit shall be exempt from taxation. Ditches, canals, and flumes, owned and used by individuals or corporations for irrigating lands owned by such individuals or corporations, or the individual members thereof, shall not be separately taxed so long as they shall be owned and used exclusively for such purpose. (*Utah, Compiled Laws 1907, p. 878–79*)

Sec. 2510. The shares of the capital stock of banks organized under the laws of the United States, not located in this state, owned by residents of this state, are not subject to taxation. (*Utah, Compiled Laws 1907, p. 881*)

Sec. 6. The said series of bonds issued under the provisions of this act shall not be taxed for any purpose within this state and the proceeds of the sale thereof shall be converted into the state treasury and the same shall be appropriated and used exclusively for the erection of a state capitol and expended for that purpose under the direction of the capitol commission. (*Utah, Laws 1911, p. 11*)

Sec. 11. Every honorably discharged soldier and sailor of the United States army or navy who served during the Spanish-American War or subsequent Philippine insurrection shall be exempt from road poll tax; and every officer, noncommissioned officer, musician and private of the National Guard of Utah shall be exempt from road poll tax during the time he shall hold a commission as officer or be enrolled as an enlisted man in the National Guard of Utah. (*Utah, Laws 1911, p. 56*)

VERMONT

Constitution: No constitutional exemption clause.

Statutes: sec. 489. The polls of the male inhabitants of the state, citizens and aliens, over twenty-one and under seventy years of age, shall be set in the list in the towns in which they reside on the first day of April in each year, at two dollars each, except the polls of persons actually poor or from whom a tax is not likely to be collected, or of persons who were in the service of the United States in the War of the Rebellion and have been honorably discharged, if

the application is made for exemption before the completion of the grand list. The listers shall set in the grand list the names and polls of persons exempted by reason of military service and against each name the words "soldier exempt." Such exemption shall not deprive the person of the right to vote in town meeting.

Sec. 495. Polls of members of the state militia and of fire companies may be exempt from taxation if their respective towns so vote.

Sec. 496. The following property shall be exempt from taxation:

I Real and personal estate owned by this state or the United States, United States securities which are specially exempt from taxation by the laws of the United States at the time of making the list, but interest and income from such securities may be taxed like other personal estate.

II Real estate and buildings on leased land, owned by a post of the Grand Army of the Republic, so long as the same are used for the purposes of the post only.

III Shares of stock in a corporation situated in another state, when all the stock of such corporation is taxed in such state to the holders, whether residing within or without such state, or when the corporation is taxed in such state for all its stock.

IV Personal estate owned by inhabitants of this state situated and taxed in another state.

V Stock in a railroad corporation in this state.

VI Real and personal estate granted, sequestered or used for public, pious or charitable uses; real and personal estate used by public and private circulating libraries, open to the public and not used for profit; lands leased by towns for educational purposes; and lands owned or leased by colleges, academies or other public schools, or leased by towns for the support of the gospel; and lands and buildings owned and used by towns for the support of the poor therein; but private buildings on such lands shall be set in the list to the owners thereof, and shall not be exempt.

VII Real and personal property held by and for the benefit of college fraternities and societies, and corporations owning such property, but this exemption shall not apply to property held for investment purposes.

VIII Buildings erected by the trustees of a normal school, or by their agent, while used as a boarding house solely for pupils in the school.

IX Buildings owned and occupied by a Young Men's Christian Association for the purposes of its work and the income of which

is entirely used for such purposes, and in which such association maintains a free public reading room.

X Lands used for cemetery purposes and the structures thereon, trust funds and other property belonging to, or held by cemetery associations, and the lots of the proprietors thereof.

XI Household furniture of every person, not exceeding five hundred dollars in value; wearing apparel; private and professional libraries; mechanics' tools, and farmers' tools including carts, wagons and vehicles, necessary to carry on their respective occupations; provisions necessary for the consumption of the family of a person for one year; live fowls not exceeding twenty dollars in value; one watch; one organ or piano; sheep, cattle, horses and swine, not more than four months old on the first day of April; and hay and produce sufficient to winter out the stock; and for each person one wagon, one sleigh and harnesses for using the same. But no pleasure wagon or other vehicle exceeding one hundred dollars in value shall be exempt from taxation. (*Vermont, Public Statutes 1906, p. 175–77*)

XII Notes, bonds or orders issued after the passage of this act as evidences of obligations for money loaned to a county, town, village or incorporated school or fire district at a rate of interest not exceeding four per cent per annum. (*Vermont, Laws 1912, no. 36, p. 31*)

XIII Grounds and property owned and occupied by agricultural societies, so long as the same are used annually for agricultural fairs.

XIV Uncultivated lands planted with timber or forest trees as provided in chapter 24; but this exemption shall be for a term of ten years, commencing on the first day of April in the second year after such lands are so planted and the certificate of planting is filed as provided in section 369. The listers shall note such exemption in the grand list. (*Vermont, Public Statutes 1906, p. 177–78*)

XV Property owned, whether real or personal, by a person honorably discharged, who served in the army or navy of the United States in the War of the Rebellion, or the widow of such a person, whether said property is owned by or deeded to such soldier or sailor, or to such soldier or sailor and wife, or such widow, provided that such widow is entitled to pension under the laws of the federal government, shall, to the extent of five hundred dollars, be exempt from taxation, provided the aggregate of the real and personal estate of such soldier or sailor, or of such soldier or sailor and wife, or of such widow, situated within or without this state, other than wearing apparel and household furniture, does not exceed

fifteen hundred dollars; and further provided that written application therefor shall be filed with the listers before the abstract of individual lists is completed. Such exemption shall be noted on the grand list book opposite the name of such person. (*Vermont, Laws 1915, no. 28, p. 92*)

Sec. 497. The preceding section shall not exempt from county, town or school taxes, lands owned by a college, leased "as long as wood grows and water runs," securing to the lessees the right of preemption, unless such lands were chartered or sequestered for the benefit of the college, or became the property of the college, prior to the organization of the town in which they lie. (*Vermont, Public Statutes 1906, p. 178*)

Sec. 498. The exemption from taxation of real and personal estate granted, sequestered or used for public, pious or charitable uses shall not be construed as exempting lands or buildings owned or kept by a religious society, other than a church edifice, a parsonage and the outbuildings of such church edifice or parsonage, a building used as a convent or school, lands adjacent to such church edifice, parsonage, convent or school kept and used as a lawn, playground or garden, and the so-called glebe lands; nor shall it be construed as exempting from taxation the property of railroad corporations; nor shall it be construed as exempting from taxation municipal electric light plants when located outside the town wherein the municipality owning the same is situated; but the lands or buildings exclusively used for the support of orphanages, homes, asylums or hospitals which, without pay, receive and care for indigent, old or infirm patients or inmates shall be exempt from taxation. (*Vermont, Laws 1910, no. 32, p. 23–24*)

Sec. 499. Manufacturing establishments, quarries, mines and such machinery, tramways, appliances and buildings as are necessary for use in the business, machinery put into unoccupied buildings, and capital and personal property used in such business, if the amount invested exceeds one thousand dollars, may be exempted from taxation for a term not exceeding ten years from the commencement of business, if the town so votes. Such real and personal estate shall be appraised and set in the grand list and the termination of the exemption noted against it. (*Vermont, Public Statutes 1906, p. 178*)

Sec. 500. If a society or body of persons associated for a charitable purpose in whole or in part, including fraternal organizations, owns real estate used exclusively for the purposes of such society, body of persons or fraternal organization, such real estate may be

exempted from taxation for a period of ten years, if the town where such real estate is situated so votes, but in no case shall the amount so exempted exceed the sum of ten thousand dollars. (*Vermont, Laws 1915, no. 30, p. 93*)

Sec. 501. If a person purchases for a home and occupies and improves land that has been unoccupied and neglected, or used for pasturage only, for at least two years preceding such purchase, and repairs or erects buildings thereon, suitable for a home, or otherwise improves such land, such buildings and improvements may be exempted from taxation for a term of five years, if the town so votes. (*Vermont, Public Statutes 1906, p. 178–79*)

Sec. 819. The provisions of this chapter (taxation of national bank deposits) shall not apply to municipalities; nor to corporations organized solely for charitable, educational or religious purposes; nor to railroad, insurance, guaranty, express, telegraph, telephone, steamboat, car, transportation, sleeping car, parlor car, mortgage, loan or investment companies; nor to savings banks, trust companies, and savings bank and trust companies, which have interest-bearing deposits in national banks; nor to national banks having an interest-bearing deposit in another national bank; nor to any person having any sum of money on deposit in a national bank whereon interest not exceeding the rate of two per cent per annum is paid or allowed him by such national bank. (*Vermont, Public Statutes 1906, p. 240*)

Sec. 4725. All accumulations upon shares in such association (cooperative savings and loan associations) held by any person shall be exempt from attachment, levy and trustee process, to the amount of five hundred dollars; and the association itself shall be deemed an institution for savings and not taxable under any corporation tax law which shall exempt savings banks, or institutions for savings, from taxation. (*Vermont, Public Statutes 1906, p. 915–16*)

Sec. 1. The exemption from taxation of lands owned or leased by colleges, academies or other public schools, shall not be construed as exempting lands or buildings rented for general commercial purposes, nor to farming or timber lands owned or leased thereby. Nothing in this section contained shall in any manner affect the exemption from taxation of so-called school or college lands heretofore sequestered to their use. (*Vermont, Laws 1910, no. 33, p. 24*)

Sec. 1. A town may, at any annual meeting, an article having been inserted in the warning for that purpose, or at a special meeting duly warned for that purpose, vote to exempt for a term not to exceed five years real and personal estate used and occupied for

hotel purposes; provided, that no property, either real or personal, occupied or used by a licensed dealer in intoxicating liquor in the conduct of such business shall be exempt from taxation. (*Vermont, Laws 1910, no. 34, p. 24–25*)

Sec. 1. All the property of the Brattleboro Masonic Building Association, a corporation organized under the general law of Vermont by articles of association dated June 28, 1905, shall be exempt from taxation so long as said property shall be used exclusively for masonic and other charitable purposes. (*Vermont, Laws 1910, no. 370, p. 412*)

Sec. 1. The real and personal estate owned and used by the Randolph Sanatorium, a corporation organized under the laws of Vermont, located in the town of Randolph, may be exempted from taxation for a term not exceeding five years, if said town of Randolph so votes. Such real and personal estate shall be appraised and set in the grand list and the termination of the exemption noted against it. (*Vermont, Laws 1910, no. 420, p. 477*)

Sec. 1. Land purchased or condemned by a municipal corporation outside of its territorial limits shall not be exempt from taxation. The provisions of this act shall not apply to reservoirs or aqueducts; nor water supply, pipe lines, apparatus, machinery or improvements on such land in any way connected with the maintenance or operation of such reservoirs or aqueducts. (*Vermont, Laws 1912, no. 38, p. 32*)

Sec. 1. All property held in trust for the benefit of the several masonic societies in the town of Bennington, shall be exempt from taxation so long as said property is used exclusively for masonic or charitable purposes. (*Vermont, Laws 1912, no. 393, p. 558*)

Sec. 1. The property of the Pythian Association of the city of Rutland, a corporation organized under the general laws, shall be exempt from taxation so long as such property is used exclusively for Pythian and other charitable purposes. (*Vermont, Laws 1912, no. 394, p. 558*)

Sec. 1. Municipal corporations, village improvement societies, cemetery associations, charitable, educational and religious corporations not organized for profit and public playground associations, entitled by law to an exemption from the payment of charter fees, shall be exempt from the payment of annual license taxes. (*Vermont, Laws 1915, no. 58, p. 116*)

VIRGINIA

Constitution: art. 13, sec. 183. Except as otherwise provided in this constitution, the following property and no other, shall be exempt from taxation, state and local; but the general assembly may hereafter tax any of the property hereby exempted save that mentioned in subsection (*a*):

(*a*) Property directly or indirectly owned by the state, however held, and property lawfully owned and held by counties, cities, towns, or school districts, used wholly and exclusively for county, city, town, or public school purposes, and obligations issued by the state since the fourteenth day of February, 1882, or hereafter exempted by law.

* * * * * * * *

(*g*) . . . Obligations issued by counties, cities, or towns may be exempted by the authorities of such localities from local taxation.

(*Virginia. Annotated Code, Supplement, 1916, p. 88, 89.*)

NOTE: The statutory provisions which follow are almost identical with the constitutional provisions which are therefore omitted.

Statutes: sec. 457. The following real estate, and no other, shall be exempt from taxation, state and local:

(*a*) Real estate directly or indirectly owned by the state, however held, and real estate lawfully owned and held by counties, cities, towns or school districts used wholly and exclusively for county, city, town, or public school purposes.

(*b*) Buildings with land they actually occupy, lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship, or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building.

(*c*) Private family burying grounds not exceeding one acre in area, reserved as such by will or deed, or shown by other sufficient evidence to be reserved as such and so exclusively used, and public burying grounds and lots therein exclusively used for burial purposes and not conducted for profit, whether owned or managed by local authorities or by private corporations.

(*d*) Buildings with the land they actually occupy, wholly devoted to educational purposes, belonging to and actually and exclusively occupied and used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions of learning, including the Virginia Historical Society, which are not corporations having shares of stock or otherwise

owned by individuals or other corporations, together with such additional adjacent land owned by said churches, libraries and educational institutions as may be reasonably necessary for the convenient use of such buildings, respectively; and also the buildings thereon used as residences by the officers or instructors of such educational institutions; provided, that such libraries and educational institutions are not conducted for profit of any person or persons, natural or corporate, directly or under any guise or pretense whatsoever. But the exemption mentioned in this subsection shall not apply to any industrial school, individual or corporate, not the property of the state, which does work for compensation or manufactures and sells articles in the community in which such school is located; provided, that nothing herein contained shall restrict any such school from doing work for or selling its own products or any other articles to any of its students or employees.

(*e*) Real estate belonging to, actually and exclusively occupied and used by Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

(*f*) Buildings, with the land they actually occupy, belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes; and

(*g*) Real estate belonging to the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union.

No inheritance tax shall be charged, directly or indirectly, against any legacy or devise made according to law for the benefit of any institution or other body or any natural or corporate person whose property is exempt from taxation as mentioned in this chapter.

Nothing contained in this chapter shall be construed to exempt from taxation the property of any person, firm, association, or corporation who shall, expressly or impliedly, directly or indirectly, contract or promise to pay any sum of money or other benefit on account of death, sickness, or accident to any of its members or any other persons; and whenever any building or land, or part thereof, mentioned in this section and not belonging to the state, shall be leased or shall be a source of revenue or profit, all of such buildings and lands shall be liable to taxation as other land and buildings in the same county, city or town; and nothing herein contained

shall be construed as authorizing or requiring any county, city, or town to tax for county, city, or town purposes, in violation of the rights of the lessees thereof existing under any lawful contract heretofore made, any real estate owned by such county, city, or town, and heretofore leased by it.

(*Virginia. Annotated Code 1904, 1:239–41*)

Sec. 19. The tracts, pieces or parcels of land acquired by the United States under the provisions of this chapter, or otherwise acquired for the purposes of the United States government, shall be exempt from all state, county and municipal taxation, so long as the United States shall be and remain the owners thereof, and the United States shall be exempt from any and all tax on deeds by which they acquire lands for public purposes. (*Virginia. Annotated Code, Supplement 1910, p. 16*)

Sec. 1. . . . the public wharves, docks and terminals of any city, located in any county, city or town shall be held by said city exempt from state and local taxation. (*Virginia. Annotated Code, Supplement 1916, p. 1201*)

Sec. 488. The following personal property and no other shall be exempt from taxation, state and local:

(*a*) Property directly or indirectly owned by the state, however held, and property lawfully owned and held by the counties, cities, and towns, or school districts, used wholly and exclusively for county, city, town or public school purposes, and obligations issued by the state since the fourteenth day of February 1882, or hereafter exempted by law.

(b) The furniture and furnishings of buildings, lawfully owned and held by churches or religious bodies, and wholly and exclusively used for religious worship or for the residence of the ministers of any such church or religious body.

(*c*) The furniture, furnishings, books, and instruments contained in buildings wholly devoted to educational purposes belonging to and actually and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions of learning, including the Virginia Historical Society, which are not corporations having shares of stock or otherwise owned by individuals or other corporations; and also the permanent endowment funds held by such libraries and educational institutions, directly or in trust and not invested in real estate; provided, that such libraries and educational institutions are not conducted for profit of any person or persons, natural or corporate,

directly or under any guise or pretense whatsoever. But the exemption mentioned in this subsection shall not apply to any industrial school, individual or corporate, not the property of the state, which does work for compensation or manufacture and sells articles in the community in which such school is located; provided, that nothing herein contained shall restrict any such school from doing work for or selling its own products or any other articles to any of its students or employees.

(*d*) Personal property, including endowment funds, not invested in real estate, belonging to Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

(*e*) The furniture and furnishings of buildings belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such associations.

(*f*) Personal property belonging to the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union. (*Virginia. Annotated Code 1904, 1:250–51*)

Sec. 1783i. . . . 3. Each society (immigration society) organized under this act shall be exempt from the payment of the tax upon said writing for its recordation in the office of the clerk of the county and in the office of the secretary of the commonwealth, and shall not be assessed with a license tax as a land agent either by the state, the county, or the town in which its principal office may be located, and shall be exempt from the payment of taxes to the state upon powers of attorney or contracts of agency for the sale of lands recorded in any county wherein it is authorized by this act to do business. (*Virginia. Annotated Code 1904 1:947*)

WASHINGTON

Constitution: art. 7, sec. 2. The legislature shall provide by law a uniform and equal rate of assessment and taxation on all property in the state, according to its value in money, and shall prescribe such regulations by general law as shall secure a just valuation for taxation of all property, so that every person and corporation shall pay a tax in proportion to the value of his, her, or its property: provided, that a deduction of debts from credits may be authorized: provided further, that the property of the United States, and of the state, counties, school districts, and other municipal corporations, and such other property as the legislature may by general laws

provide, shall be exempt from taxation. (*Washington, Codes and Statutes Annotated, 1:85*)

Statutes: sec. 9098. All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say:

First. All lands used exclusively for public burying grounds or cemeteries, all churches built and supported by donations whose seats are free to all, and the grounds whereon such churches are built, not exceeding one hundred and twenty feet by two hundred feet in quantity, together with a parsonage; provided, that in any case the area exempted shall include all ground covered by such churches and parsonages and the structures and ground necessary for street access, light and ventilation, but the area of unoccupied ground exempted in connection with both church and parsonage under this proviso shall not exceed the equivalent of 120 by 120 feet. The parsonage need not be on land contiguous to the church property if the total area exempted does not exceed the area above designated. Provided, that such grounds are used wholly for church purposes and not otherwise; also the property of other nonsectarian organizations or associations, organized and conducted primarily and chiefly for religious purposes and not for profit, which shall be wholly used, or to the extent solely used for the religious purposes of such associations, or for the educational, benevolent, protective or social departments growing out of, or related to, the religious work of such associations: provided such purposes are for the general public good and such properties are devoted to the general public benefit; also all art, scientific or historical collections of associations, maintaining and exhibiting such collections for the benefit of the general public and not for profit.

Second. All property, whether real or personal, belonging exclusively to any school district, county, municipal corporation, the state, or to the United States.

Third. All fire engines and other implements used for the extinguishment of fires, with the building used exclusively for the safekeeping thereof, and for the meetings of fire companies, providing that such belongs to any town or fire company organized therein.

Fourth. All free public libraries, orphanages, orphan asylums, institutions for the reformation of fallen women, homes for the aged and infirm, and hospitals for the care of the sick, when such institutions are supported in whole or in part by the public donations of private charity, and all of the income and profits of such institutions are devoted, after paying the expenses thereof, to the

purposes of such institutions, and the grounds, whenever such libraries, orphanages, institutions, homes and hospitals are built and when used exclusively and not otherwise for the purposes in this subdivision enumerated. In order to determine whether such libraries, orphanages, institutions, homes and hospitals are exempt from taxes, within the true intent of this chapter, the state board of health, the county and city authorities of the county and city wherein such institutions are respectively situated, shall have access to the books of such institutions, and the institution claiming exemption shall provide by its articles of incorporation that the mayor of the city and the chairman of the board of county commissioners wherein such institution is located shall be ex officio trustees thereof, and shall be notified of each and every meeting thereof, and shall have the same powers as a trustee of such institution. And the superintendent or manager of the library, orphanage, institution, home or hospital claiming exemption from taxation under this chapter shall make oath before the assessor that the income and the receipts thereof including donations to it, have been applied to the actual expenses of maintaining it, and to no other purpose. He shall also, under oath make annual report to the state board of health of its receipts and disbursements, specifying in detail the sources from which the receipts have been derived and the object to which disbursements have been applied, and shall furnish in the said report full and complete vital statistics for the use and information of the state board of health, who may publish the same in its annual report.

Fifth. All ships, vessels and boats in actual construction and all materials, especially designed and set apart for the construction of any such ship, vessel or boat in process of building within this state, shall be exempt from taxation.

Sixth. The personal property of each head of a family or widow liable to assessment and taxation of which such individual is the actual and bona fide owner to an amount of three hundred dollars; provided, that each person shall list all of his personal property for taxation and the county assessor shall deduct the amount of the exemption authorized by this section from the total amount of the assessment and assess the remainder. The property owned by humane societies in this state in actual use by such societies not exceeding ten thousand dollars in taxable value owned by any society. (*Washington, Laws 1915, p. 358–60*)

Sec. 9099. There shall be exempt from taxation in the state of Washington all property, real and personal, owned by any school

or college in this state, supported in whole or in part by gifts, endowments or charity, the entire income of which said school or college, after paying the expenses thereof, is devoted to the purposes of such institution, and which is open to all persons upon equal terms: provided, that said property is used solely for educational purposes (or the revenue therefrom be devoted exclusively to the support and maintenance of such institution): and provided, further, that the real estate so exempt shall not exceed ten acres in extent, and shall be used exclusively for college or campus purposes: except, however, that any school of collegiate grade and accredited by the state board of education shall be entitled to an exemption of not more than forty acres of real estate used exclusively for said purposes, but no corporation shall be entitled to more than one such larger exemption, and where the college is under the direction or control of any religious denomination such larger exemption shall be allowed to one college only directed or controlled by such religious denomination: and provided, further, that real estate owned or controlled by such institution and leased or rented by them for the purpose of deriving revenue therefrom shall not be exempt from taxation under the provisions of this act: provided, further, that the annual income from such endowment is equal to or exceeds all incomes from tuitions received by said institutions.

Sec. 2. Nothing in this act will exempt such property from payment of local assessment for improvement made or hereafter to be made.

Sec. 3. Any such institution claiming said exemption shall file such claim with the county auditor of the county where such property is located and also with the secretary of state. (*Washington, Laws 1915, p. 403–4*)

Sec. 17. Shares held by members shall be exempt from taxation and the association (building and loan) itself shall not be taxable, except that its tangible personal and real property shall be taxed as other tangible personal and real property is taxed. (*Washington. Session Laws 1913, p. 339*)

WEST VIRGINIA

Constitution: art. 10, sec. 1. Taxation shall be equal and uniform throughout the state, and all property, both real and personal, shall be taxed in proportion to its value, to be ascertained as directed by law. No one species of property from which a tax may be collected, shall be taxed higher than any other species of property of equal value; but property used for educational, literary, scientific, religious or charitable purposes; all cemeteries and public property may, by

law, be exempted from taxation. The Legislature shall have power to tax, by uniform and equal laws, all privileges and franchises of persons and corporations. (*West Virginia, Code Annotated 1913, 1:116*)

Statutes: sec. 941. All property, real and personal, described in this section, and to the extent herein limited, shall be exempt from taxation; that is to say: property belonging to the United States is exempt from taxation by or under state authority; property belonging exclusively to the state; property belonging exclusively to any county, district, city, village, or town in this state and used for public purposes; property used exclusively for divine worship; parsonages, and the household goods and furniture pertaining thereto; cemeteries, property belonging to colleges, seminaries, academies, and free schools, if used for educational, literary or scientific purposes, including books, apparatus, annuities, money and furniture; public and family libraries; property used for charitable purposes and not held or leased out for profit; all real estate not exceeding one-half acre in extent and the buildings thereon and used exclusively by any college or university society as a literary hall, or as a dormitory or club room, if not leased or otherwise used with a view to profit; all property belonging to benevolent associations not conducted for private profit and used exclusively for the purpose of moral and physical education, all books, furniture, apparatus and instruments belonging to such society; property belonging to any public institution for the education of the deaf, dumb or blind, or to any hospital not held or leased out for profit, house of refuge, lunatic or orphan asylum; homes for children or for the aged, friendless or infirm, not conducted for private profit; fire engines and implements for extinguishing of fire, and property used exclusively for the safe-keeping thereof, and for the meetings of fire companies; and all personal property on hand to be used in the subsistence of live stock on hand at the commencement of the assessment year, and dead victuals laid away for family use; but no property shall be exempt from taxation which shall have been purchased or procured for the purpose of evading taxation, whether temporarily holding the same over the first day of the assessment year or otherwise, whether the same be in this state or elsewhere; provided, however, that the property, both real and personal, which is exempt from taxation by this section shall be entered upon the assessors' books, together with the true and actual value thereof, but no taxes shall be levied upon the same or extended upon the assessors's books. (*West Virginia, Code Annotated 1913, 1:386*)

Sec. 1547. The bonds issued under section 1, if so provided on the face thereof by the court in issuing the same, shall be exempt from assessment for county, district or municipal levies, and the coupons thereof receivable for all county or district levies and assessments, claims or demands due to the county issuing the same. (*West Virginia, Code Annotated 1913, 1:650*)

Sec. 3255. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district and municipal tax other than taxes on real estate and office equipment. (*West Virginia, Code Annotated 1913, 2:1319*)

Sec. 3259. It shall be lawful for the grand lodges of the Knights of Pythias, Independent Order of Odd Fellows, Ancient Free and Accepted Masons, Junior Order United American Mechanics, Improved Order of Red Men and other organizations of like character, to acquire by purchase, devise or gift, and hold the same for the purpose of establishing, erecting, and maintaining thereon homes or asylums for the care and support of orphans and widows of deceased members, and of disabled and aged members of said organizations in indigent circumstances, respectively, such quantity of real estate within this state, as shall be necessary, not exceeding three hundred acres of land in the aggregate, upon which to erect, construct and maintain such buildings as may be necessary to care for and maintain therein and thereon, all such persons as may be eligible to admission thereto; and all of said land to be cultivated, or otherwise utilized, for the benefit and support of such homes or asylums. And said real estate thus acquired together with such personal property as may be needed in the administration of the affairs of said homes or asylums shall be exempt from every species of taxation as long as used for the purpose of these homes or asylums. (*West Virginia, Code Annotated 1913, 2:1320–21*)

WISCONSIN

Constitution: No constitutional exemption clause.

Statutes: Sec. 1038. The property in this section described is exempt from taxation, to wit:

1 That owned exclusively by the United States or by this state; but no lands contracted to be sold by the state shall be exempt.

2 That owned or occupied free of rental exclusively by any county, city, village, town or school district, or by any free public library, including lands possessed, managed and controlled exclu-

sively for the public use as park lands or grounds by any city or village; but lands purchased by counties at tax sales shall be exempt only in the case provided in section 1191.

2m Any and all bonds issued by any county, town, city, village, school district or board of school directors of any town organized under the township system of school government in this state, shall hereafter be exempt from taxation.

3 Personal property owned by any religious, scientific, literary or benevolent association, used exclusively for the purposes of such association, and the real property, if not leased or not otherwise used for pecuniary profit, necessary for the location and convenience of the buildings of such association and embracing the same, not exceeding ten acres; and the lands reserved for grounds of a chartered college or university, not exceeding forty acres; and parsonages, whether of local churches or districts, and whether occupied by the pastor permanently or rented for his benefit. The occasional leasing of such buildings for schools, public lectures or concerts, or the leasing of such parsonages, shall not render them liable to taxation. The endowment funds and real and personal estate of any public library association, organized under the laws of this state, which, or the income of which, shall be used or invested for the purposes of such association. The endowment funds and the real and personal estate of any corporation formed solely to encourage the fine arts, organized under the laws of this state, without capital stock, and paying no dividends or pecuniary profits to its members.

4 Personal property owned and used exclusively by the state or any county agricultural society, and the lands owned and used by any such society exclusively for fair grounds.

5 Fire engines and other implements used for extinguishing fires, owned or used by any organized fire company, and the buildings and necessary ground connected therewith owned by such company, and used exclusively for its proper purposes.

6 The property of Indians who are not citizens except lands held by them by purchase.

7 Lands owned by any cemetery association used exclusively as public burial grounds and tombs and monuments to the dead therein; including lands adjoining such burial grounds, and greenhouses and other buildings and outbuildings thereon, owned and occupied exclusively by such cemetery association for cemetery purposes; all articles of personal property owned by any cemetery association necessarily used in the care and management of such burial grounds, and all funds exclusively devoted to such purposes; all flowers and orna-

mental plants and shrubs raised for the decoration of such burial grounds, and which may be sold in the manner and for the purposes mentioned in section 1449; also all property held by donation, bequest or in trust for cemetery associations under the provisions of section 1447.

8 Pensions receivable from the United States.

9 Stock in any corporation in this state which is required to pay taxes upon its property in the same manner as individuals.

10 All moneys, all debts due or to become due to any person, and all stocks and bonds not otherwise specially provided for. Nothing herein shall be construed to exempt from taxation any mortgagee's interest in real estate.

11 Wearing apparel, including personal ornaments and jewelry habitually worn, family portraits, private libraries, not exceeding in value two hundred dollars, kitchen and other household furniture and furnishings, one piano, organ or melodeon and other musical instruments, and also growing crops, including ginseng and other medicinal plants.

11a (*a*) The tools of a mechanic kept and used in his trade and farm, orchard and garden machinery implements and tools, actually used in the operation of any farm, orchard or garden;

(*b*) One bicycle used by the owner in his business or for pleasure, not including any machine propelled in whole or in part by any mechanical agency;

(*c*) One sewing machine kept for the use of the owner or his family;

(*d*) Fire arms kept for the use of the owner not exceeding in value twenty-five dollars;

(*e*) Not exceeding five colonies (swarms) of honey bees, kept for the use of the owner and his family;

(*f*) Poultry not exceeding in value twenty-five dollars;

(*g*) And all farm animals born after the thirty-first day of December next preceding the day of assessment;

(*h*) One watch carried by the owner.

12 Provisions and fuel provided by the head of a family to sustain its members for six months; but no person paying board shall be deemed a member of a family.

13 All the personal property of all insurance companies that are now or shall be organized or doing business in this state.

14 The track, right of way, depot grounds and buildings, machine shops, rolling stock and all other property necessarily used in operating any railroad in this state, belonging to any railroad company,

public use as public parks or grounds by any city or village in this state shall hereafter be exempt from taxation.

38 So much of any bridge across the St Croix or Mississippi rivers, together with the necessary highways and approaches thereto as lies in this state and is open to the general public for highway purposes, whether toll be charged thereon or not, owned exclusively by any county, city, village or town in this state or in the state of Minnesota, or owned jointly by any county, city, village or town, together with an other county, city, village or town in either of said states, shall be exempt from taxation.

39 (*a*) The lands not exceeding ten acres, together with the buildings thereon, not being within the limits of any incorporated city or village, owned by corporations organized under the laws of this state for moral, religious and educational purposes and used by them exclusively for the holding of annual encampments or assemblies for moral, religious and educational purposes, are hereby exempted from taxation.

(*b*) The benefits of this subsection shall cease to be enjoyed by any such corporation if it shall at any time appear that a dividend has been declared on its stock, or that a division of profits has been made, in any manner, among all or any of its members.

(*c*) The maintenance on such grounds by such corporation of cottages or other structures for the use and accommodations of persons attending such encampments or assemblies shall not deprive such corporation of the exemption privilege hereby granted, but such exemption shall not extend to buildings on such grounds owned by persons other than such corporation.

40 All real property, not exceeding one hundred and twenty acres, and personal property of the Evangelical Lutheran Home for Feeble Minded, located at Watertown, Wisconsin, so long as said property is actually used and occupied for a home for feeble-minded.

41 All memorial halls owned by the Grand Army of the Republic, or Soldiers' Memorial Associations, duly incorporated under the laws of this state without capital stock and actually occupied by a post of the Grand Army of the Republic, the Women's Relief Corps, or a Camp of the Sons of Veterans, which now contain, or shall hereafter have placed therein, memorial tablets in permanent form of marble, brass, bronze, or other suitable material, on which are inscribed all the known names of the enlisted men of a given town, city or county, who died in the service during the Civil War, shall be exempt from taxation, and the renting of such halls shall not cause

facturing oxide of zinc or metallic zinc, from native ores of the state, shall be exempt from taxation for a period of three years.

23 All of the real and personal property of the turner societies which are or may be incorporated under the laws of this state, which is used exclusively for educational purposes, is hereby exempted from taxation.

24 The capital stock, installments paid in and securities taken for moneys advanced to its own members of any mutual savings fund or loan and building association organized under the laws of this state.

26 All real and personal property of any public art gallery or of any corporation created without capital stock for the sole purpose of maintaining, regulating and managing a public art gallery in this state, shall be exempt from taxation; provided that the public shall have access to such art gallery free of charge not less than three days in each week.

27 The property of all telephone companies and of persons, associations or corporations engaged in the business of transmitting messages by telephone, or the renting, letting or keeping of telephones, wires, batteries, or apparatus for that purpose, except real estate not exclusively used in carrying on their business.

28 The capital stock of mutual cooperative corporations organized under chapter 86.

31 All the property of trust or annuity corporations organized under chapter 86, except real estate owned by them.

32 All the property of corporations organized under chapter 86 for guaranty of title.

33. All the real and personal property of the Milwaukee Orphan Asylum.

34 All factories or plants for the manufacture and refining of beet sugar, and all property, real or personal, used in connection therewith and necessary to the prosecution of the business thereof, for five years from the second day of April, 1897, except that such real property shall be subject to special assessments for local improvements in cities and villages.

35 All the property of every kind actually used in operating any plank or toll road.

36 No real estate belonging to or held in trust for this state, exempt from taxation by the laws of this state, shall be subject to special taxes or assessments for local improvements, notwithstanding any different or inconsistent provision in any city charter.

37 Any and all lands owned or possessed exclusively for the

public use as public parks or grounds by any city or village in this state shall hereafter be exempt from taxation.

38 So much of any bridge across the St Croix or Mississippi rivers, together with the necessary highways and approaches thereto as lies in this state and is open to the general public for highway purposes, whether toll be charged thereon or not, owned exclusively by any county, city, village or town in this state or in the state of Minnesota, or owned jointly by any county, city, village or town, together with an other county, city, village or town in either of said states, shall be exempt from taxation.

39 (*a*) The lands not exceeding ten acres, together with the buildings thereon, not being within the limits of any incorporated city or village, owned by corporations organized under the laws of this state for moral, religious and educational purposes and used by them exclusively for the holding of annual encampments or assemblies for moral, religious and educational purposes, are hereby exempted from taxation.

(*b*) The benefits of this subsection shall cease to be enjoyed by any such corporation if it shall at any time appear that a dividend has been declared on its stock, or that a division of profits has been made, in any manner, among all or any of its members.

(*c*) The maintenance on such grounds by such corporation of cottages or other structures for the use and accommodations of persons attending such encampments or assemblies shall not deprive such corporation of the exemption privilege hereby granted, but such exemption shall not extend to buildings on such grounds owned by persons other than such corporation.

40 All real property, not exceeding one hundred and twenty acres, and personal property of the Evangelical Lutheran Home for Feeble Minded, located at Watertown, Wisconsin, so long as said property is actually used and occupied for a home for feeble-minded.

41 All memorial halls owned by the Grand Army of the Republic, or Soldiers' Memorial Associations, duly incorporated under the laws of this state without capital stock and actually occupied by a post of the Grand Army of the Republic, the Women's Relief Corps, or a Camp of the Sons of Veterans, which now contain, or shall hereafter have placed therein, memorial tablets in permanent form of marble, brass, bronze, or other suitable material, on which are inscribed all the known names of the enlisted men of a given town, city or county, who died in the service during the Civil War, shall be exempt from taxation, and the renting of such halls shall not cause

them to be taxed, provided the income from such rentals shall be devoted exclusively to the maintenance of such halls. (*Wisconsin Statutes 1915, p. 765–68*)

WYOMING

Constitution: art. 15, sec. 12. The property of the United States, the state, counties, cities, towns, school districts, municipal corporations and public libraries, lots with the buildings thereon used exclusively for religious worship, church parsonages, public cemeteries, shall be exempt from taxation, and such other property as the legislature may by general law provide. (*Wyoming. Compiled Statutes 1910, p. 80*)

Statutes: sec. 2321. The following described property is hereby exempted from taxation:

First. The property of the United States and of this state, the property of any county, township, incorporated cities, towns and school districts; public libraries; lots with the buildings thereon used exclusively for religious worship; church parsonages; public grounds by whomsoever donated to the public, including all places for the burial of the dead.

Second. Fire engines and all implements used for extinguishing fires, with the grounds used exclusively for the buildings of a fire company or companies.

Third. Household and kitchen furniture, beds and bedding, wearing apparel of every person, and the food provided for each family, not to exceed in all, the value of one hundred dollars.

Fourth. The polls of all persons who have arrived at the age of fifty years.

Fifth. The property engaged and used in the manufacture of beet sugar or any of the products of sugar beets, in the state of Wyoming, shall be exempt from taxation annually during the actual use of such property for such purpose, for a period of ten years. No factory thus engaged shall be entitled to such exemption unless at least seventy-five per centum of the sugar beets consumed therein during each year shall have been grown in Wyoming; provided, sufficient supply can be obtained in this state.

Sec. 2322. Lands, with the buildings thereon, used for schools, orphan asylums or hospitals, and for lodge rooms for the meetings of all secret, benevolent and charitable societies or associations shall be exempted from taxation so long as said lands and buildings are not used for private profit.

Sec. 2323. Coupon or registered interest-bearing bonds of the

state of Wyoming, or any county, school district, or municipality of the state of Wyoming shall be exempt from taxation when owned by actual residents of the state, provided that the owner or owners of such securities shall list the same annually on their assessment schedule, describing such bonds and the amount thereof, and shall mark opposite thereto, on such schedule "exempt." (*Wyoming. Compiled Statutes Annotated 1910, p. 613–14*)

Sec. 1. That whenever any herd or band of livestock whose home range is located in Wyoming, shall, during part of the year, graze in any other state, the amount of taxes to be assessed in Wyoming against such livestock shall be based upon the proportionate time that the same are in Wyoming, so that the owner of such livestock shall be exempt from paying the proportionate amount of taxes which he would otherwise have to pay in Wyoming for the time that the said livestock are grazing in some other state.

Sec. 2. All livestock, whose home range is located in a state other than Wyoming, but which during a part of the year grazes in Wyoming, shall be assessed and taxed in the county or counties in Wyoming in which it grazes for the full taxes for each year that it grazes in Wyoming; provided, however, that in the event that the state in which the home range of such livestock is located shall adopt and enact legislation whereby livestock whose home range is located in Wyoming, but which grazes a part of each year in such foreign state, is liable for taxation in such foreign state only for the proportionate part of each year in which it so grazes, that then, and in that event, the livestock whose home range is in foreign state adopting such legislation shall be taxed in this state only in proportion to the time that it is actually in this state. (*Wyoming. Session Laws 1913, p. 62*)

Sec. 1. All state and school lands within the state of Wyoming sold on contract by said state under the provisions of chapter 53, Wyoming Compiled Statutes, 1910, together with the equity and possessory right of the purchaser, shall be exempt from taxation until the right to a deed shall have become absolute. (*Wyoming. Session Laws 1915, p. 44*)

Sec. 30. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*Wyoming. Session Laws 1913, p. 191*)

PART 2

Subject Digest of Property Exempt from Taxation by Statute[1]

AGRICULTURAL AND HORTICULTURAL SOCIETIES

Alabama: Real and personal property not to exceed $25,000. All exhibitors at state fair exempt from taxes and licenses.

Arizona: Grounds and buildings of agricultural societies not used or held for profit.

Connecticut: The stock or property of every incorporated agricultural society. (This class of property not to be exempt during the four years succeeding the declaration or payment of any dividend to its stockholders or members.)

Florida: All property, real and personal, held by or belonging to any agricultural society and used exclusively for the meetings or exhibitions of such society.

Illinois: All property used exclusively by societies for agricultural and horticultural purposes and not for pecuniary profit.

Iowa: All grounds and buildings used for agricultural institutions and societies devoted solely to the appropriate objects of such institutions, not exceeding one hundred sixty acres and not leased or otherwise used for profit.

Massachusetts: Real and personal estate of agricultural societies and the portions of real estate and buildings of incorporated horticultural societies used for offices, libraries and exhibitions.

Michigan: Property owned and used solely for fair purposes by the state agricultural society or by any county or district society.

Mississippi: All property of agricultural and mechanical associations and of fairs used for promoting their objects.

Missouri: Real estate and personal property used exclusively for agricultural or horticultural societies.

Montana: Such property as is used exclusively for agricultural and horticultural societies, but no more land than is necessary for such purpose.

Nebraska: Such property as may be used exclusively for agricultural and horticultural societies.

New Mexico: Grounds, buildings, books, papers and apparatus

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[1] Public property such as federal, state, county and city which by reason of the fact that such property is uniformly exempt, is not included in this digest.

of agricultural societies when used exclusively for that purpose and not for profit.

New York: The real property of an agricultural society permanently used by it for exhibition grounds.

North Dakota: Real and personal property of any agricultural fair association and not conducted for profit of members.

South Carolina: Fair grounds of agricultural and mechanical societies not used for purposes of profit.

South Dakota: Grounds, buildings and all property owned or used exclusively by such societies.

Vermont: Grounds and property owned and occupied by agricultural societies and used annually for fairs.

Wisconsin: Personal property used exclusively by the state or any county agricultural society and the lands owned and used for fair grounds exclusively. Corporations formed to encourage industry by agricultural and industrial fairs shall have exempt not to exceed eighty acres.

CEMETERIES

Alabama: Cemeteries not used for profit.

Arizona: Cemeteries except such portions as are held for profit.

Arkansas: Cemeteries used exclusively as such except such as are held for profit or for purpose of speculation.

California: Cemetery lands and property exempt from all public taxes, rates and assessments.

Colorado: Cemeteries not held or conducted for private or corporate profit.

Connecticut: All lands used exclusively for cemetery purposes.

Delaware: Burial lots and lands of cemeteries and cemetery companies devoted to cemetery purposes.

Florida: All burying grounds not owned or held by individuals or corporations for speculation purposes, tombs and right of burial.

Georgia: Places of burial not used for purposes of private or corporate profit.

Idaho: All public cemeteries.

Illinois: All lands used exclusively as graveyards or grounds for burying the dead.

Indiana: Every cemetery owned by a church or religious society. Also cemeteries incorporated which derive no pecuniary benefit or profit therefrom. Also the proceeds derived from the sale of lots to be used as a perpetual care fund, also such funds provided

by gift or bequest. Real estate of cemeteries not exempt from street improvement and sewer assessments.

Iowa: Cemeteries, crematoriums and the land on which they are built not to exceed one acre so long as no dividends or profits are derived therefrom. All grounds and buildings for cemetery associations and societies.

Kansas: All lands used exclusively as graveyards.

Kentucky: Places of burial not held for private or corporate profit.

Louisiana: All places of burial.

Maine: The property of cemetery corporations and the shares of stock therein.

Maryland: Graveyards, cemeteries or cemetery company not accumulating profits for any purpose except maintenance or improvement of such cemeteries; burying grounds set apart for the use of the family or belonging to any church or congregation.

Massachusetts: Cemeteries, tombs and rights of burial, so long as they shall be dedicated to the burial of the dead. Personal property held for the care and maintenance of graves exempt.

Michigan: Lands used exclusively as burying grounds and the rights of burial therein, tombs and monuments while reserved and used for that purpose. Stock of any corporation owning such burial grounds not exempt.

Minnesota: All public burying grounds.

Mississippi: All cemeteries used exclusively for burial purposes.

Montana: Places of burial not used or held for private or corporate profit.

Nebraska: Such property as may be used exclusively for cemetery purposes.

Nevada: Cemeteries set apart and used for and open to the public for the burial of the dead, when no charge is made for burial therein.

New Hampshire: All public cemeteries, and all property held in trust for the benefit of public places for the burial of the dead.

New Jersey: Graveyards not to exceed ten acres of ground, cemeteries and buildings for cemetery use erected thereon.

New Mexico: Cemeteries not held and used for pecuniary profit.

New York: The real and personal property or a corporation or association organized exclusively for cemetery purposes and not used for profit. The real property leased or otherwise used for other purposes shall not be exempt.

North Carolina: Property set apart for graveyards or burial lots except such as is held for the purpose of speculating in the sale thereof.

North Dakota: All land used exclusively for burying grounds or cemeteries.

Ohio: Lands used exclusively as graveyards, or grounds for burying the dead, except such as are held for profit. Associations for preserving and protecting bodies of deceased persons may hold not to exceed one acre of land and the buildings thereon exempt. Organization for cemetery purposes may hold not to exceed one hundred acres of land for cemetery purposes exclusively and not with a view to profit.

Oklahoma: All property used for public cemeteries.

Oregon: All burial grounds, tombs, and rights of burial; all lands and the buildings thereon, not to exceed thirty acres held by any crematory association and used for the sole purpose of a crematory and burial place to incinerate remains.

Pennsylvania: All burial grounds not used or held for private or corporate profit. Burial grounds, buildings and improvements owned by churches or corporations or associations exempt from municipal and county taxes of the city of Philadelphia. Bequests the income of which is applied to care of family burial lot exempt from collateral inheritance tax.

Rhode Island: Lots of land used exclusively for burial grounds.

South Carolina: All graveyards or cemeteries, except those held for profit or speculation.

South Dakota: One lot in a cemetery for family use.

Tennessee: All cemeteries, places of burial used as such, and monuments of the dead.

Texas: All lands used exclusively for graveyards or grounds for burying the dead except such as are held with a view to profit or speculation.

Utah: Places of burial not held or used for private or corporate benefit.

Vermont: Lands used for cemetery purposes and the structures thereon, trust funds and other property of cemetery associations, and the lots of the owners.

Virginia: Private family burying grounds not exceeding one acre in area and public burying grounds and lots therein exclusively used for burial purposes and not conducted for profit.

Washington: All lands used exclusively for public burying grounds or cemeteries.

West Virginia: Property used exclusively for cemeteries.

Wisconsin: Lands and buildings owned by any cemetery association and used exclusively as public burial grounds including land adjoining such burial grounds, and tombs and monuments. Personal property used in the care of such grounds and all funds exclusively devoted to such purposes, also all property held by donation, bequest or in trust for such associations.

Wyoming: All places for the burial of the dead.

CHARITABLE INSTITUTIONS

Alabama: All lots in cities or towns. Within one mile of municipality one acre; one mile or more, five acres; provided such property is used for purely charitable purposes.

Arizona: Public and private charitable institutions, fixtures and equipment and lands used.

Arkansas: Buildings, lands actually needed and not leased or used for profit, and credits belonging to such charitable institutions.

Colorado: Buildings and grounds used for strictly charitable purposes.

Connecticut: Buildings or portions of buildings exclusively occupied as infirmaries with the land attached; buildings belonging to and used exclusively for benevolent societies, not including any real estate conveyed by a public or charitable institution without reserving an annual income or rent or by a conveyance intended to be a perpetual alienation and not including any real estate of any benevolent corporation which is leased or used for purposes other than the specific purposes of such corporation. All property of any hospital society supported wholly or in part by state appropriations.

Delaware: All real and personal property of any corporation created for charitable purposes and not held by way of investment. Certain charitable institutions have a maximum exemption varying from $10,000 to $25,000.

Florida: Property of charitable institutions occupied and used solely for that purpose, but property rented wholly or in part and the rents only used shall not be exempt, nor shall any property held by them as an investment or for speculation. Provided this shall not apply to charitable or benevolent institutions who use the upper stories of their lodge rooms and rent the ground floor and use the rents for the benefit of such charitable and benevolent purposes.

Georgia: All institutions of purely public charity not used for purposes of private or corporate profit.

Idaho: Property used exclusively for the purposes for which such charitable or benevolent corporation or society was organized. Hospitals with their furniture and equipment with the land on which located and used and from which no profit is derived.

Illinois: All property of institutions of public charity and charitable organizations whether incorporated in this or other states of the United States and all property of the old peoples' homes when exclusively used as such and not leased or otherwise used with a view to profit.

Indiana: Every building and not to exceed forty acres used for charitable purposes, also the personal property, endowment funds and interest thereon.

Iowa: All grounds and buildings used for charitable and benevolent institutions and societies devoted solely to the appropriate objects of such institutions not exceeding one hundred sixty acres in extent and not leased or otherwise used for profit. Moneys and credits belonging exclusively to such institutions, and devoted solely to sustaining them, but not exceeding in amount or income the amount prescribed in their charters or articles of incorporation.

Kansas: All that portion of any building and the ground on which located belonging to any benevolent or charitable corporation to be exempt if leased or rented and net rents applied exclusively to its purposes. All buildings used exclusively and the land not to exceed five acres if not leased or used for profit; and all books, papers, furniture, apparatus and instruments. All moneys and credits belonging exclusively to benevolent and charitable institutions and used solely for their purposes but not to exceed the amount prescribed in the charter.

Kentucky: Institution of purely public charity not used or employed for gain.

Louisiana: All charitable institutions not leased or used for purposes of private or corporate income.

Maine: Real and personal property of all benevolent and charitable institutions incorporated by the state. Corporations whose property or funds in excess of expenses are held for the relief of the sick, the poor, the distressed, or of widows and orphans, or to bury the dead, but the real estate of such corporations not occupied by for their purposes shall be taxed.

Maryland: Buildings, equipment, and furniture of hospitals, asylums, charitable or benevolent institutions and the ground on

which located, for such institutions outside municipal limits not to exceed forty acres is exempt.

Massachusetts: Personal property of benevolent, charitable and temperance societies and real estate owned and occupied by them or their officers for such purposes. Real estate purchased with purpose of removal thereto but not for more than two years after such purchase, not to be used for pecuniary gain. Insane hospital exempt only when at least one-fourth of the property used and one-fourth of the income received is expended for benefit of indigent insane.

Michigan: Real estate with buildings and other property thereon of benevolent and charitable institutions used solely as such. Personal property of such institutions.

Minnesota: All public hospitals and institutions of purely public charity.

Mississippi: All property real or personal belonging to any charitable society and used exclusively for such purposes and not for profit. Property appropriated to and occupied and used for any hospital or charitable institution. All the revenues derived from such real and personal property if used exclusively for charitable purposes. Property of confederate soldiers' home exempt.

Missouri: Buildings and lots to the extent of one acre in municipality or within one mile thereof, lots to the extent of five acres if one mile or more distant from such municipality, and used exclusively for charitable purposes.

Montana: Such property as is used for hospitals and institutions of purely public charity, but no more land than is necessary for such purpose.

Nebraska: Such property as may be used exclusively for charitable purposes.

Nevada: Funds and furniture owned by any benevolent or charitable society and used for the purposes of such society. Exemption not to exceed in any one case $5000.

New Hampshire: So much of the real estate and personal property of charitable associations, corporations and societies as is devoted exclusively to the uses and purposes of public charity. None of the income or profits is to be divided among the members or stockholders or to be used for other than charitable purposes. Amount of exemption limited to $150,000. Towns and cities authorized to increase exemption to such an amount as they may vote.

New Jersey: All buildings used for charitable, benevolent or hospital purposes and not conducted for profit, for asylums or

schools for feeble-minded or idiotic persons and children and owned by corporations authorized to conduct such charities. Land not to exceed five acres. The furniture, personal property and the endowment fund held exclusively for charitable purposes. Buildings and land used in the work of preventing cruelty to animals, and furniture and personal property.

New Mexico: Grounds, buildings, books, papers and apparatus of benevolent institutions and societies when used exclusively for such purposes, and not leased or rented with a view to profit.

New York: The real and personal property of a corporation or association organized exclusively for charitable, benevolent, hospital, infirmary purposes or for the enforcement of laws relating to children or animals, and not used for profit. The real property leased or otherwise used for other purposes shall not be exempt. A free public hospital, depending upon charity for support, shall not be taxed if a portion of its building is used for purposes of income when such income is necessary and actually applied to its support.

North Carolina: Real estate and personal property, including endowment funds belonging to and used by orphan or other asylums, reformatories, hospitals and nunneries, not conducted for profit but as charities.

North Dakota: Buildings and contents belonging to institutions of public charity, including public hospitals under control of religious or charitable societies, used wholly or in part for public charity, land actually occupied, and not leased or otherwise used for profit. All moneys and credit used solely for maintenance.

Ohio: Property belonging to institutions of public charity. Net income of property used solely for support of institutions used exclusively for children's homes, together with the real estate and buildings.

Oklahoma: All property and mortgages on same used exclusively for charitable purposes. Orphan homes and all charitable funds.

Oregon: The personal property of all benevolent and charitable institutions and the real estate belonging thereto and actually occupied for such purposes.

Pennsylvania: All hospitals and benevolent or charitable institutions and the necessary grounds founded, endowed and maintained by public or private charity. Any literary or charitable institution may hold lands and buildings not to exceed in value $35,000 exempt provided that such institutions be used as soldiers' orphan schools.

Rhode Island: Buildings and personal estate of any incorporated public charitable institution. Property, real and personal, for the

aid of the aged poor, the poor friendless children, the poor generally, hospital for the sick or disabled, almhouses and the land and buildings used.

South Carolina: All property belonging to institutions of purely public charity and used exclusively for their maintenance and support. But property of associations and societies, although connected with charitable objects, shall not be exempt from taxation.

South Dakota: All property belonging to any charitable, benevolent or religious society, or used exclusively for such purposes.

Tennessee: All property belonging to any charitable institution used exclusively therefor, or is unimproved and yields no income. Property of such institution competing with any secular business to be taxed on its whole or partial value in proportion as it may be used in competition with secular business.

Texas: All buildings belonging to institutions of purely public charity, the lands occupied by such institutions and not leased or used for profit.

Utah: Lots with the buildings thereon used exclusively for charitable purposes.

Vermont: Real and personal estate used for charitable purposes as follows: Lands and buildings exclusively used for the support of orphanages, homes, asylums or hospitals, which, without pay, receive and care for indigent, old or infirm patients or inmates. Societies for charitable purposes in whole or in part owning real estate used exclusively for such purpose; such real estate may be exempt for a period of ten years if the town so votes but in no greater amount than $10,000.

Virginia: Real estate and buildings owned and exclusively occupied by orphan or other asylums, reformatories, hospitals and nunneries, not conducted for profit but purely as charities. Personal property including endowment funds not invested in real estate.

Washington: All orphanages, institutions for fallen women, homes for the aged and infirm, and hospitals for care of sick, also grounds, when supported in whole or in part by public donations or private charity and by income of such institutions. Property owned by humane societies not to exceed in value $10,000.

West Virginia: All property used for charitable purposes and not held or leased out for profit. All property of benevolent associations not conducted for private profit and used exclusively for purpose of moral and physical education, and all books, furniture, apparatus and instruments. Property belonging to any hospital, not held or leased out for profit, house of refuge, lunatic or orphan

asylum, homes for children or for the aged, friendless or infirm and not conducted for private profit.

Wisconsin: Personal property owned by any benevolent association and used exclusively as such and the real property, if not leased or otherwise used for profit, not to exceed ten acres. Real estate not to exceed one lot of the home of the friendless in Milwaukee. All the real and personal property of the Milwaukee orphan asylum. All real property not to exceed 120 acres and personal property of the Evangelical Lutheran Home for Feeble Minded at Watertown.

Wyoming: Lands with the buildings thereon used for orphan asylums or hospitals shall be exempt as long as they are not used for private profit.

COLLEGE FRATERNITIES

Delaware: Real estate and buildings to the value of $10,000 by a college fraternity and not held as an investment, exempt from county and municipal taxes.

Indiana: Land not exceeding one acre and the improvements and all personal property owned and used exclusively as such by any Greek letter fraternity connected with and under the supervision of a college or university is exempt.

Kansas: All real estate not to exceed one-half acre and the buildings thereon used exclusively by any college or university society as a literary hall or as a dormitory if not leased or used for profit, and all books, furniture, apparatus and instruments belonging to such society.

North Dakota: All personal and real property owned by any fraternity, sorority or organization of college students.

Vermont: Real and personal property held by and for the benefit of college fraternities and societies and not held for investment purposes.

West Virginia: All real estate not exceeding one-half acre in extent and the buildings thereon and used exclusively by any college or university society as a literary hall, dormitory or club room, and not leased or otherwise used for profit.

PROPERTY OF DEFECTIVE PERSONS

Alabama: Property of deaf mutes, insane and blind persons to the value of $1000.

Connecticut: Property to the amount of $3000 of blind person who is unable by his labor to support himself and family.

Florida: Every person who has lost a limb or been disabled by misfortune and dependent upon their own exertions so that they are disqualified for manual labor shall have property to the value of $200 exempt.

Michigan: Real and personal property of those who by reason of poverty are unable to contribute toward the public charges.

Oregon: Personal property of all persons who on account of infirmity, age or poverty are unable to contribute to the public charges.

Rhode Island: Estate of any person unable from infirmity or poverty to pay their tax.

Tennessee: Blind persons exempt from all privileges and license taxes.

EDUCATIONAL INSTITUTIONS

Alabama: All lots in cities or towns. Within one mile of municipality one acre; one mile or more five acres. School furniture and school property used exclusively for school purposes. Theological seminaries to extent of $25,000.

Arizona: Colleges, schoolhouses and other buildings for the purpose of education, with their furniture and the lands used not to be used or held for profit.

Arkansas: All public schoolhouses, public colleges and academies, and all houses connected with public institutions of learning not used with a view to profit. Leasehold estates or real property of any college or university not included.

California: Educational institutions of collegiate grade shall hold exempt its buildings and equipment, its grounds not exceeding 100 acres in area, its securities and income used exclusively for purposes of education.

Colorado: Buildings and grounds used exclusively for schools.

Connecticut: Buildings or portions of buildings exclusively occupied as colleges, academies, public schoolhouses; not including any real estate of any educational corporation leased or used for purposes other than the specific purposes of such corporation. The funds and estate of Yale University, Sheffield Scientific School, Trinity College or Wesleyan University, provided that neither of these corporations shall ever hold in this state real estate free from taxation affording an annual income of more than $6000.

Delaware: All real and personal property belonging to any college or school and used for educational or school purposes. All property vested in the board of education in Wilmington.

Florida: Property of educational institutions actually occupied and used solely for that purpose, property of such institutions rented wholly or in part and the rents only used by such institutions shall not be exempt nor shall any property held by them as an investment or for speculation be exempt.

Georgia: All buildings erected for and used as a college, incorporated academy or other seminary of learning, provided such property be not used for purposes of private or corporate profit. Land upon which is erected a building for the use of common schools shall be exempt but not to exceed four acres.

Idaho: All property used exclusively for school or educational purposes, from which no profit is derived, and all property from which no profit or rental is derived and which is held or used exclusively for endowment, building or maintenance purposes.

Illinois: All property of schools, including the real estate on which located, not leased by such schools or otherwise used with a view to profit.

Indiana: Personal property and real estate not to exceed 320 acres of every manual-labor school or college incorporated within the state when used or occupied as such. Every building and not to exceed forty acres used for educational purposes by any institution, individual or corporation, also the personal property, endowment funds and interest thereon. Land not to exceed one acre and improvements thereon owned by any church and used exclusively as a dormitory for students of any university belonging to the state. Not to apply if the university maintains a dormitory not exempt from special assessments.

Iowa: All buildings and grounds used for educational purposes and not exceeding 160 acres and not leased or otherwise used with a view to profit. Books, papers and apparatus belonging thereto and the like property of students used for their education; moneys and credits belonging exclusively to such institutions and devoted solely to sustaining them but not to exceed the amount prescribed in their charters or articles of incorporation; real estate not to exceed 160 acres in any civil township as a part of the endowment fund.

Kansas: All that portion of any building and the ground on which located belonging to any educational corporation or society to be exempt if leased or rented and the net rents applied exclusively to its purposes. All moneys and credits belonging exclusively to universities, colleges, academies or public schools and used solely

to sustain them and not exceeding in amount prescribed by the charter.

Kentucky: Institutions of education not used or employed for gain by any person or corporation, and the income of which is devoted solely to the cause of education.

Louisiana: All buildings and property used exclusively for colleges and other school purposes and not leased or used for purposes of private or corporate income.

Maine: Colleges whose real estate is liable to taxation shall be reimbursed by the state but the aggregate amount reimbursed shall not exceed $1500 in any one year; not to apply to real estate purchased after April 12, 1889.

Maryland: Buildings, furniture and equipment of educational or literary institutions and the ground on which located necessary to its uses, for such institutions outside city limits not to exceed forty acres is exempt.

Massachusetts: Personal property and real estate of educational institutions owned and occupied by them or their officers for such purposes and real estate purchased with the purpose of removal but not for more than two years after such purchase. Income or profits of such educational institutions not to be used for pecuniary gain.

Michigan: Real estate and buildings of educational and scientific institutions used solely as such. Personal property of such institutions.

Minnesota: All academies, colleges, and universities, and all seminaries of learning.

Mississippi: All property, real and personal, belonging to any college or institution for the education of youth, used exclusively as such.

Missouri: Buildings and lots to the extent of one acre in municipality or within one mile thereof, lots to the extent of five acres if one mile or more distant from such municipality, and used exclusively for school purposes.

Montana: Such property as is used exclusively for educational purposes, but no more land than is necessary for such purpose.

Nebraska: Such property as may be used exclusively for schools.

New Hampshire: Schoolhouses and seminaries of learning. The personal and real property of educational institutions. Provided none of the income or profits is divided among the stockholders or members or used for other than educational purposes. Exemp-

tion in each case limited to $150,000. Towns and cities authorized to increase exemption to such an amount as they may vote.

New Jersey: All buildings actually used for colleges, schools, academies, seminaries, associations and corporations organized exclusively for the moral and mental improvement of men or women, and not conducted for profit. Land not to exceed five acres.

New Mexico: All property used for educational purposes.

New York: The real and personal property of a corporation or association organized exclusively for educational purposes and not for profit. The real property leased or otherwise used for other purposes shall not be exempt. Real and personal property of an academy of music may, in cities of the first class be exempt from local taxes when erected or purchased with popular subscriptions and when a net annual income upon the net cost of such academy and furniture has not been earned for the preceding year.

North Carolina: All property used exclusively for educational purposes. The furniture, furnishings, books and instruments contained in buildings used exclusively by incorporated colleges, academies, industrial schools and seminaries. Buildings used by officers or instructors.

North Dakota: Public schoolhouses, academies, colleges, institutions of learning, books and furniture, and grounds not to exceed forty acres in area, and not leased or used for profit. Dormitories and boarding halls and land on which located owned and managed by religious corporations for educational and charitable purposes for use of students. Not to be used for purposes of making a profit over cost of maintenance.

Ohio: Public colleges and academies, all buildings connected therewith and all lands connected with public institutions of learning and not used for profit. Not to extend to leasehold estates or real property held under the authority of a college or university of learning.

Oklahoma: All property, both real and personal of educational institutions, colleges or societies devoted solely thereto. Books, papers, furniture and scientific apparatus used solely for educational purposes. Like property of students also exempt.

Pennsylvania: All universities, colleges, seminaries, academies, associations and institutions of learning with the necessary grounds.

Rhode Island: Buildings and personal estate owned by any corporation used for a school, academy or seminary of learning and land not to exceed one acre and not to be used for profit. The estates, persons and families of the faculty of Brown University not

to exceed $10,000 for each member thereof. Any fund given or held for the purpose of public education.

South Carolina: Incorporated public colleges, academies and institutions of learning, funds for their support, and the grounds and buildings actually occupied and not used for profit. Not to extend to leasehold estates.

South Dakota: Real and personal property belonging to any educational institution and all property used exclusively for its support.

Tennessee: All property belonging to any educational institution and used exclusively therefor, or is unimproved and yields no income. Property of such institutions used in secular business to be taxed on its whole or partial value in proportion as it may be used in competition with secular business. Leasehold estates and improvements exempt from taxation when the rents are used for educational purposes and where the fee is exempt by state charter.

Texas: All public colleges and academies and all lands immediately connected therewith, and all endowment funds not used for profit. Land and property purchased at foreclosures to protect funds invested in bonds or mortgages shall be exempt only for two years after such purchase.

Vermont: Lands leased by towns for educational purposes, and lands owned or leased by colleges, academies or other public schools. Buildings used as a boarding house solely for pupils in a normal school. Building used as a convent or school and lands adjacent used as a lawn, playground or garden. Lands or buildings rented for general commercial purposes and farming and timber lands owned or leased by such institutions not exempt.

Virginia: Buildings with land actually occupied by incorporated colleges, academies, industrial schools, seminaries or other incorporated institutions of learning and not conducted for profit. Also the buildings used as residences by the officers or institutions of such educational institutions. Exemption not to apply to any industrial school, not the property of the state, which does work for compensation or manufactures and sells articles in the community in which school is located. Furniture, furnishings, books and instruments. Permanent endowment funds held directly or in trust and not invested in real estate.

Washington: All property real and personal, owned by any school or college supported in whole or in part by gifts, endowments or charity and using its income solely for educational purposes.

May own real estate not to exceed forty acres. This amount allowed to only one college directed by a religious corporation.

West Virginia: Property belonging to colleges, seminaries, academies and free schools, including books, apparatus, annuities, money and furniture. Property belonging to any public institution for the education of the deaf, dumb or blind.

Wisconsin: The lands reserved for grounds of a chartered college or university, not exceeding forty acres. Lands not exceeding ten acres and buildings thereon owned by corporations organized for moral, religious and educational purposes and used for annual encampments or assemblies, and not for profit.

Wyoming: Lands with the buildings thereon, used for schools exempt as long as they are not used for private profit.

FOREST AND FRUIT TREES

California: Fruit and nut-bearing trees under four years of age, and grape vines under three years of age.

Colorado: Increase in value of private lands due to planting of timber and fruit trees exempt for period of thirty years from date of planting.

Connecticut: Land the value of which at time of planting trees does not exceed $25 an acre shall after being planted to certain kinds of trees be exempt from taxation for a period of twenty years.

Idaho: Fruit and nut-bearing trees and grape vines, except as the value of the land may be increased on account of such trees and vines. Standing timber or nursery stock not exempt.

Maine: Planted forests after three years cultivation may be exempted for twenty years.

Michigan: Private forest reservation when properly planted and cared for shall have such part of it as is over one dollar an acre in value exempt from taxation. Eighty acres of cut-over, wild or swamp lands purchased by any one person shall be exempt for a period of five years from time of purchase. Two acres must be improved each year to obtain exemption.

Nebraska: The increased value of lands by reason of live fences, and forest trees grown and cultivated thereon shall not be taken into account in the assessment thereof.

New Hampshire: Land planted with timber or forest trees not less than 1200 to the acre shall after April 1, 1903, be entitled to a rebate of taxes as follows: for first ten years after planting, a rebate of 90 per cent of taxes assessed; for second ten years, a

rebate of 80 per cent, and for third and final period, a rebate of 50 per cent.

New York: Lands forested exempt for a period of thirty-five years from planting. Owner of existing forest or brush lands underplanting same shall be assessed at the rate of 50 per cent of the assessable value of such land exclusive of any forest growth thereon for a period of thirty-five years. Wood lots not to exceed fifty acres and situate at least twenty miles from a city of the first class, ten miles from a city of the second class, five miles from a city of the third class and one mile from a village shall be assessed at not to exceed ten dollars an acre and the value of the trees shall not be taken into consideration, but land shall be assessed on same basis as lands not forested.

Owner of five acres or upwards unsuitable for agricultural purposes may on agreement with the State Conservation Commission have the same set apart for reforestation and a valuation placed upon them which shall not be higher than the average valuation of the five years preceding and such valuation shall obtain for a period of thirty-five years.

Vermont: Uncultivated lands planted with timber or forest trees exempt for a term of ten years commencing second year after planting.

FRATERNAL BENEFIT SOCIETIES

California: Declared to be a charitable and benevolent institution and funds exempt from taxes other than taxes on real estate and office equipment.

Colorado: Declared to be charitable institution and funds exempt from taxes other than taxes on real estate and office equipment.

Idaho: Property belonging to any fraternal society or corporation and used exclusively for the purposes of such society.

Indiana: Every fraternal beneficiary association declared to be a charitable and benevolent institution and all of its funds and real estate occupied in conducting its business to be exempt.

Iowa: The accumulations and funds of fraternal beneficiary associations used to pay benefits and expenses of such associations.

Kansas: The reserve or emergency fund of fraternal beneficiary societies. That portion of any building and the ground on which located owned by any lodge to be exempt if leased or rented and the net rent applied exclusively for its purposes.

Kentucky: Fraternal benefit society declared to be a charitable and benevolent institution and all its funds exempt but not taxes on real estate and office equipment.

Massachusetts: Fraternal beneficiary society exempt from all taxes other than taxes on real estate and office equipment.

Michigan: All charitable homes of fraternal or secret societies shall be exempt as to real estate and buildings occupied solely as such. Also, personal property of such institutions.

Mississippi: All property, real and personal, and the revenues derived therefrom, belonging to any benevolent order on the lodge system where no dividends are declared and the revenues used for fraternal and benevolent purposes.

Nevada: Funds, furniture and regalia owned by any lodge or Order of Free and Accepted Masons, or Independent Order of Odd Fellows, or any similar charitable organization. Such exemption not to exceed $5000 for any one lodge.

New Hampshire: Declared to be charitable and benevolent institutions and funds exempt from taxes other than taxes on real estate and office equipment.

New Jersey: Funds of all charitable and benevolent institutions and associations collected and held exclusively for the sick and disabled members, for widows of deceased members, or for the education and support of the children of deceased members.

New York: The real property of any fraternal corporation or association when the entire net income of such real property is exclusively applied or to be used to build, furnish and maintain an asylum, home or school for the free education or relief of its members, or for the relief, support and care of worthy and indigent members of the fraternity, their wives, widows or orphans. Fraternal benefit society a charitable and benevolent institution, and all of its funds shall be exempt from taxes other than taxes on real estate and office equipment.

North Carolina: Buildings, furniture and furnishings thereof and the land occupied and used exclusively for lodge purposes. The proceeds and profits from rents of rooms in such building when such rents are used for charitable purposes.

North Dakota: Personal and real property owned and used exclusively by charitable associations known as lodges, chapters, councils, commanderies, consistories and like organizations not organized for profit but for charitable purposes.

Ohio: Real or personal property belonging to grand lodge of Masons, Odd Fellows, Knights of Pythias, association for the exclusive benefit, use and care of aged, infirm and dependent women, a religious or secret benevolent organization maintaining a lodge system, incorporated association of ministers of any church or of

commercial traveling men, associations using funds for the care of indigent members of such organizations, and the widows, orphans, and beneficiaries of deceased members, not operated for profit or having as their principal object the issuance of insurance certificates of membership, shall be exempt. Also, the funds of every fraternal benefit society.

Oklahoma: All fraternal orphan homes and all charitable funds.

Texas: All of the funds and property of every fraternal benefit society exempt except real estate and office equipment when used for other than lodge purposes.

Vermont: Fraternal organizations owning real estate used exclusively for such purposes may have the same exempt for a period of ten years if the town so votes, but amount exempt not to exceed $10,000. All the property of the Brattleboro Masonic Building Association and the several Masonic societies in the town of Bennington, also, the Pythian association of Rutland, exempt from taxation so long as such property is used exclusively for such lodge and other charitable purposes.

Virginia: Buildings with land owned and exclusively used by any benevolent or charitable association for lodge purposes. The furniture and furnishings of such associations.

West Virginia: Every fraternal benefit society declared to be a charitable and benevolent institution and all of its funds exempt from all taxes other than taxes on real estate and office equipment. Fraternal orders may hold exempt not to exceed three hundred acres of land with buildings for the care of the orphans and widows of deceased members, and of disabled and aged members in indigent circumstances.

Wyoming: Lands and the buildings thereon used for lodge rooms for the meetings of all secret, benevolent and charitable societies or associations shall be exempt as long as they are not used for private profit. Fraternal benefit societies declared to be charitable and benevolent institutions and funds exempt from taxes other than taxes on real estate and office equipment.

PROPERTY OF GRAND ARMY OF THE REPUBLIC

Connecticut: All moneys or funds received and accumulated by grand army posts for charitable purposes.

Kansas: All real estate not to exceed one-half acre and the buildings thereon owned and used exclusively by any G. A. R. post or its auxiliaries, if not leased or used for profit, and all personal property belonging to such post to be exempt.

Massachusetts: Real and personal estate of any such association to the extent of $20,000 actually used and occupied and the net income used in aid of needy soldiers and their dependents. Bunker Hill monument exempt.

Michigan: The personal property of all G. A. R. posts, Sons of Veterans' Unions and of the Women's Relief Corps connected therewith.

North Dakota: Personal and real property owned by charitable associations known as posts and used by them exclusively to conduct their business and charitable purposes.

Ohio: Real or personal property belonging to an incorporated post of the G. A. R., Union Veterans' Union, or an association whose funds are to be used for the care and maintenance of indigent soldiers of the late war.

Vermont: Real estate and buildings on leased land owned and used exclusively by a G. A. R. post.

Wisconsin: All memorial halls owned by the G. A. R., or Soldiers' Memorial associations and actually occupied by a post of the G. A. R., the Women's Relief Corps, or Sons of Veterans shall be exempt. Halls may be rented if rentals are used exclusively for maintenance of such halls. All lands used as a public park or monument ground belonging to any military organization, and not used for gain shall be exempt.

PROPERTY OF LIBRARIES

Alabama: Libraries of ministers, religious books for sale by ministers and colporters and all libraries not professional in character.

Arizona: Public libraries and libraries of educational institutions.

California: Property used for free public libraries and free museums.

Colorado: Public libraries.

Connecticut: Private libraries and books not exceeding $200 in value, and all public libraries.

Delaware: Library and reading room of the Wilmington Institute when made free shall be exempt from all taxes imposed by the state.

Florida: All public libraries and the real and personal property therewith held for the actual use of such library and not for rent, profit or speculation. Provided libraries using the upper floor and renting the ground floor may use the rents free of taxation.

Georgia: Real and personal estate of any public library, and that

of any other literary association, used by or connected with such library.

Idaho: All private libraries to amount of $400 in value when value does not exceed $1000. Owners must be residents of state to claim exemption.

Illinois: All free public libraries.

Indiana: Public libraries as long as they are used exclusively for the general benefit of the inhabitants shall be exempt, also all stock in any library association.

Iowa: Grounds and buildings used for public libraries including libraries owned and kept up by private individuals, associations or corporations for public use and not for private profit. Private libraries, professional libraries to the actual value of $300.

Kansas: All public libraries. Family libraries and school books of every person and family not to exceed $50.

Kentucky: Public libraries, their endowments and the income of such property as is used exclusively for their maintenance.

Louisiana: The real and personal estate of any public library and that of any other library association used by or connected with such library.

Maryland: Buildings, furniture and equipment of libraries and ground needed for its uses, for such institution outside city limits not to exceed forty acres is exempt.

Michigan: Real estate owned and occupied by library with buildings and other property used solely for their purposes. Personal property of library associations, circulating libraries, libraries of reference and reading rooms owned or supported by the public and not used for gain.

Mississippi: The libraries of all persons. Real and personal property of library associations used for library purposes where no dividends are declared, and to which children attending the public school have free access. Public school libraries and buildings, all public libraries and buildings in which free public schools are taught and the lots on which located not to exceed four acres.

Montana: Public libraries and public art galleries and public observatories not used or held for private or corporate profit, but no more land than is necessary for such purpose.

New Jersey: All buildings actually and exclusively used for public libraries. Land on which located not to exceed five acres. The furniture and personal property.

New Mexico: All public libraries.

New York: The real and personal property of a corporation or

association organized exclusively for library purposes and not used for profit. The real property leased or otherwise used for other purposes shall not be exempt. But the real estate owned by a free public library, situate outside of a city, exempt as to the portion used for income when such income is necessary and actually applied to the support of the library.

North Carolina: Buildings and land reasonably necessary for use of public libraries. Furniture, furnishings, books and instruments owned and exclusively used by such libraries. The private libraries of ministers also exempt. Also all private libraries.

Oklahoma: All property used for free public libraries and free museums. Libraries of ministers of the gospel actively engaged in such work.

Oregon: All public libraries, their personal property, and the real property belonging thereto and upon which the library is situated.

Pennsylvania: Building and land owned and occupied by a free, nonsectarian, public library. Such library may receive rentals from its building, provided the rentals are insufficient for its purposes and must be supplemental by gifts, charity, tax levies or appropriations. Endowment funds invested in interest-bearing securities income of which is used for purchase of books or maintenance exempt from state tax on money at interest.

Rhode Island: Property, real and personal, of any incorporated library, society, or any free public library, or any free public library society and used exclusively for such purposes.

Texas: All public libraries and personal property belonging to the same.

Utah: Public libraries exempt from taxation.

Vermont: Real and personal estate used by public and private circulating libraries, open to the public and not used for profit.

Virginia: Buildings and land occupied by public libraries and not conducted for profit. The furniture, furnishings, books and instruments of such libraries, and all permanent endowment funds held directly or in trust and not invested in real estate.

Washington: All free public libraries and grounds when supported in whole or in part by public donations and all the income and profits devoted to library purposes.

West Virginia: All property used exclusively for public libraries.

Wisconsin: The endowment funds and real and personal estate of any public library association which, or the income of which, shall be used or invested for the purposes of such association.

LITERARY AND SCIENTIFIC INSTITUTIONS

Alabama: All property employed in the regular business of such institutions.

Connecticut: Buildings belonging to and used exclusively for scientific and literary institutions.

Florida: Property of literary and scientific institutions actually occupied and used solely for that purpose, but property rented wholly or in part and the rents only used by such institutions shall not be exempt nor shall any property held by them as an investment or for speculation.

Georgia: All books, philosophical apparatus, paintings and statuary of any company or association, kept in a public hall, and not held as merchandise or for purpose of sale or gain.

Illinois: All property used exclusively by societies for mechanical and philosophical purposes and not for pecuniary profit.

Indiana: Every building and not to exceed forty acres used for literary or scientific purposes, also the personal property, endowment funds and interest thereon.

Iowa: All grounds and buildings used solely for literary and scientific societies.

Kansas: All that portion of any building and the ground upon which it stands belonging to any literary or scientific society to be exempt if leased or rented and the net rents applied exclusively to the purposes of the society. All buildings and parts of buildings and lands not to exceed five acres owned and occupied, if not leased or used for profit; all books, papers, furniture and apparatus and instruments exclusively used for such purposes. All moneys and credits belonging exclusively to such societies and used solely for their purposes but not to exceed the amount prescribed in charter.

Maine: Personal property and the real estate of all literary and scientific institutions occupied for such purposes or by an officer for a residence.

Massachusetts: Personal property and the real estate owned and occupied by such institutions or their officers for the purposes incorporated. Real estate purchased with the purpose of removing thereto but not for more than two years after such purchase. Above property must not be used with a view to pecuniary gain.

New Mexico: Grounds, buildings, books, papers and apparatus of literary and scientific institutions devoted exclusively to such purposes and not leased or rented with a view to profit.

New York: The real and personal property of a corporation or association organized exclusively for literary, scientific, patriotic or

historical purposes and not used for profit. The real property leased or otherwise used for other purposes shall not be exempt. Real property from which no income is derived and personal property situated within any city of the first class and belonging to the medical society of any county not to exceed in counties of Kings or New York $150,000 and in any other county $50,000. In the case of pharmaceutical societies $100,000 and $50,000.

Oklahoma: All property both real and personal of scientific institutions devoted solely thereto. Books, papers, furniture and scientific or other apparatus used solely by such institution.

Oregon: The personal property of all literary and scientific institutions and the real estate belonging thereto and occupied for such purposes.

Tennessee: All property belonging to any scientific institution and used exclusively therefor, or is unimproved and yields no income. Property of such institution competing with any secular business to be taxed on its whole or partial value in proportion as it may be used in competition with secular business.

Virginia: Real estate and personal property belonging to the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union. The Virginia Historical Society.

Washington: All art, scientific or historical collections of associations using such collections for the benefit of the general public and not for profit.

Wisconsin: Personal property owned by any scientific or literary association and used exclusively as such and the real property, if not leased or used for profit, not to exceed ten acres. The occasional leasing of such buildings for schools, public lectures or concerts shall not render them liable to taxation. The endowment funds and the real and personal estate of any corporation formed solely to encourage the fine arts, and not used for profit. Public art galleries.

MANUFACTURES, SHIPPING AND OTHER ENTERPRISES

Alabama: Taxes may be remitted on all spinning factories, and ship-building plants and on lands where located and on capital stock for a period not to exceed five years for all county and municipal purposes. Cotton mills having $50,000 invested since 1902 to be exempt except as to lands for a period of ten years. Ship-building plants on which $500,000 has been expended exempt except as to lands for a period of ten years from 1901.

California: All vessels of more than fifty tons burden registered at any port in the state and engaged in transportation of freight or passengers, exempt from state taxes until January 1, 1935.

Delaware: Real estate of any manufacturing or industrial improvement corporation to the extent of five acres exempt for a period of ten years. This applies to following cities: New Castle, Delaware City, Newport and certain wards in city of Wilmington.

Iowa: Mills and apparatus for the manufacture of sugar from beets, the land upon which the mill is located not to exceed ten acres, the capital invested, all personal property used therein, also all the stock, shares and certificates of the company. Exempt until January 1, 1917.

Louisiana: Steamship companies organized prior to January 1, 1916, with a capital stock of $3,000,000 payable in cash shall be exempt from all taxes and licenses for a period of fifteen years. No leased property or chartered ship exempt nor vessels operated in the coasting trade of the United States or between ports of the United States other than Louisiana ports.

Maryland: County board of Washington county authorized to exempt manufacturing establishments, land, machinery, stock in trade and products from county taxes if ten or more wage earners are employed. Exemption for ten years. Mayor and council of Hagerstown same power to exempt from municipal taxes. Mayor and city council of Baltimore in order to encourage the development of manufactures may make abatement of municipal taxes to such industries. Mayor and council of the city of Crisfield authorized to exempt the plant of any manufacturing company from municipal taxes for not to exceed five years.

Mississippi: All permanent factories for working cotton, cement, cement-plaster, and lime, rock and stone, jute, ramie, wool, silk, furs, metals, machinery, wagons, carriages, buggies, furniture, clothing, shoes and all creameries. All these to be exempt from date of charter or operation for a period of five years.

New Hampshire: Towns may by vote exempt for a term not to exceed ten years, from town taxes any manufacturing establishment and the capital to be used, unless such establishment has been previously exempted by some town. Towns may vote to exempt for not to exceed ten years all ship-building material and the vessels constructed while in process of construction.

New Mexico: Factories such as beet sugar, broom, woolen mills, smelters, cement and plaster plants, refining or reduction works or plants constructed for the purpose of furnishing water power

for such purposes; all buildings and not to exceed one hundred acres for each factory or mill erected and operated before April 1, 1909, exempt from taxation for six years after completion.

New York: All vessels registered at any port in this state and engaged in ocean commerce between any port in the United States and any foreign port, exempt from all taxation. Also exempt from taxation, upon their capital stock, franchises and earnings, until and including December 31, 1922.

Oklahoma: All property, both real and personal, used exclusively for the manufacture of cotton, all moneys invested, loaned or used therein to be exempt for a period of ten years.

Rhode Island: Electors of any town or city may authorize that the manufacturing property and the land on which located be exempt for a period not to exceed ten years. City council of Cranston authorized to make such exemption.

Vermont: Manufacturing establishments, quarries, mines, tramways, appliances and buildings necessary for use in the business, machinery put into unoccupied buildings, and capital and personal property used, if amount invested exceeds $1000 may be exempt by vote of town for a term not exceeding ten years. A town may vote to exempt for a term not to exceed five years real and personal property used and occupied for hotel purposes.

Washington: All ships and boats in actual construction and all materials for such construction.

Wisconsin: Property of any corporation used exclusively for the purpose of manufacturing oxide of zinc or metallic zinc, from native ores of the state, shall be exempt for a period of three years. All factories and property, real or personal, used in the manufacture of beet sugar exempt for five years from April 2, 1897.

Wyoming: Property engaged in the manufacture of beet sugar shall be exempt during the actual use of such property for a period of ten years.

PROPERTY OF MINES

Idaho: Possessory rights to public lands; mining claims not patented.

Maine: Mines of gold, silver or baser metals exempt for ten years from time of opening. But lands or surface improvements not exempt.

Nevada: Unpatented mines and mining claims are exempt but not the proceeds of the mines.

PERSONAL PROPERTY

Alabama: Family portraits. Household furniture not to exceed $150; one yoke of oxen, one wagon, two cows and calves, twenty hogs, ten sheep, all poultry, all agricultural products raised in preceding year; manufactured articles including pig iron; provisions for family, all wearing apparel, looms and spinning-wheels for use of family, farming tools to value of $25; mechanic's tools to value of $25; one sewing machine in each family when taxable property does not exceed $250.

California: Growing crops exempt.

Colorado: The household goods of every head of a family to the value of $200.

Connecticut: Wearing apparel not including watches and jewelry exceeding in value $25; household furniture used and belonging to family to value of $500; farming tools actually used on farm, not to exceed in value $200; produce of farm including colts, calves, lambs; fuel and provisions for use of family; swine to value of $50, poultry $25, sheep and Angora goats $100; cash not exceeding $100; all musical instruments $25, and all musical instruments used exclusively by churches; tools of a mechanic used by himself $200; any horse used on parade in performance of military service; all fishing apparatus actually used, $200.

Delaware: Provisions necessary for use of family for the year but not including live stock. Farming utensils, working tools of a mechanic or manufacturer employed constantly in their business, implements of a person's trade or profession, stock on hand of a manufacturer or tradesman, household furniture other than plate, grain and other produce of land, wearing apparel, ready money, bonds and other securities for money, goods, wares and merchandise imported, and vessels trading from any port of this state.

Florida: All farms and grove products and all products manufactured therefrom except liquors, wine or beer, exempt when offered for sale or sold by the farmer or grower.

Georgia: All farm products including baled cotton grown in the state for the year next after their production. Toll bridges when used as a free bridge to be exempt.

Idaho: Growing crops, surgical and scientific instruments of resident physicians, surgeons and other professional men to the amount of $400 in value when value does not exceed $1000; tools of mechanics, miners and prospectors, tools and implements of farmers, including harness and wagons to amount of $400 in value when value does not exceed $1000; household goods and furniture, sewing

machines, musical instruments, wearing apparel and jewelry in actual use, to the amount of $400 in value when value does not exceed $1000; live stock exempt except for portion of the year such stock shall be fed and fitted for market.

Indiana: All registered bloodhounds used or kept for the purpose of apprehending criminals shall be exempt.

Iowa: Farm produce and all wool shorn from his sheep the year previous; all poultry, ten stands of bees, all swine and sheep under six months of age, all other domestic animals under one year of age; obligations for rent not yet due; family pictures; household furniture to value of $300 and kitchen furniture; beds and bedding requisite for each family; all wearing apparel in actual use; all food provided for the family; farming utensils, team wagon and harness of the teamster, tools of any mechanic, not in any case to exceed $300 in value. Government lands or lands purchased from the state for the year entered or purchased.

Kansas: Personal property to the amount of $200 for each family; wearing apparel of every person.

Kentucky: Household goods or other personal property of a person with a family not to exceed $250 in value; crops in the hands of the producer for the year previous to listing.

Louisiana: Household property to the value of $500.

Maine: Household furniture not to exceed $200 to a family, wearing apparel, farming utensils, mechanics' tools, and musical instruments not to exceed $50 to a family. All mules and horses less than six months old, neat cattle thirty months old, all sheep and swine, hay, grain and potatoes, orchard products and wool of the producer.

Maryland: Crops or produce in the hands of the producer or his agent, provisions for the use of the family, working tools of mechanics or artisans, first $300 in value of farming implements of farmer, wearing apparel except diamonds and other costly jewelry, fish while in the possession of fishermen employed in catching, salting and packing same or while in hands of their agents unsold. Household furniture for each family to the value of $500, county board may levy for local purposes upon household furniture in excess of $100 in value.

Massachusetts: Wearing apparel and farming utensils of every person; his household furniture not to exceed $1000 and the necessary tools of a mechanic not to exceed $300 in value. Mules, horses and neat cattle less than one year old, swine and sheep less than six months old and domestic fowls not to exceed $15 in value.

Michigan: The library, family pictures, school books, one sewing machine and wearing apparel of every individual. Household furniture, provisions and fuel to the value of $500 to each household; working tools of a mechanic not to exceed in value $100; fire apparatus of organized and independent fire companies; all mules, horses and cattle not over one year old, all sheep and swine, not over six months old and all domesticated birds; personal property owned and used by any householder in connection with his business of the value of $200.

Minnesota: Personal property of every head of a family liable to assessment and taxation of the value of $100. (The constitution provides that the legislature may exempt to the value of $200.)

Mississippi: Wearing apparel of every person, not including watches and jewelry, provisions on hand for family use, farm products in hands of producer, one gun for each owner, all poultry, household furniture not to exceed $250 in value, two cows and calves, twenty head of sheep and goats each, all colts foaled in state under three years old, farming implements used for agricultural purposes, all pictures and works of art not kept for sale, mechanic's tools necessary to his trade, ten head of hogs.

New Hampshire: Two hogs over six months old shall, for each family, be exempt from taxation. Stock in corporations the nature and purpose of which results in the making no dividend of its profits shall not be taxed.

New Mexico: An exemption from taxation to the amount of $200 shall be allowed each head of a family. Widows having children shall be recognized as heads of families.

New York: Household furniture and personal effects to the value of $1000.

North Carolina: Wearing apparel, private libraries, kitchen, and other household furniture, not exceeding in value $25 and also growing crops.

North Dakota: Personal property of each individual subject to taxation to the amount of $50.

Ohio: From the aggregate listed value of his taxable personal property, a resident may deduct not to exceed $100. Except dogs.

Oklahoma: Household goods of the heads of families, tools, implements and live stock employed in the support of the family, not to exceed $100 in value and all growing crops. Family portraits. All food and fuel for use of family for a year, grain and forage for one year for the live stock used in supporting the family. Pensions from the United States or any of the states until paid

into the hands of the pensioners. All breaking and wells on land upon which final proof has not been made.

Oregon: All household furniture, domestic fixtures, household goods and effects actually in use as such in homes; also all wearing apparel, watches, jewelry and similar personal effects actually in use.

Pennsylvania: Horses, mares, geldings, mules and cattle are exempt from state taxes. Mutual loan and building associations exempt from state taxes on their capital stock, mortgages and other securities.

Rhode Island: Household furniture and family stores of a housekeeper, including beds and bedding not to exceed in value $300; the bibles, school books, and other books in use in the family not to exceed in value $300.

South Carolina: All wearing apparel of the family, articles provided for present subsistence of the family to the value of $100.

South Dakota: Personal property in household furniture and provisions to the amount of not exceeding $25.

Tennessee: All growing crops in the hands of the producer or his vendee, and manufactured articles from the produce of this state in the hands of the manufacturer. Personal property of the value of one thousand dollars in the hands of each resident taxpayer.

Texas: All household and kitchen furniture not exceeding at their true and full value $250 to each family, in which may be included one sewing machine. All annual pensions granted by the state or the United States.

Vermont: Household furniture of each person, not exceeding $500 in value; wearing apparel; private and professional libraries; mechanics' tools, and farmers' tools including carts, wagons and vehicles necessary to their work; provisions for a family for one year; live fowls not to exceed $20 in value; one watch; one organ or piano; sheep, cattle, horses and swine not more than four months old April 1st; hay and produce for wintering the stock; for each person one wagon, one sleigh and harnesses for using same. But no pleasure wagon or other vehicle exceeding $100 in value shall be exempt.

Washington: Personal property of each head of a family or widow to an amount of $300.

West Virginia: All personal property on hand for use and support of live stock and provisions for use of family, also family libraries.

Wisconsin: Wearing apparel, including personal ornaments and

jewelry habitually worn, family portraits, private libraries not exceeding in value $200, kitchen and other household furniture and furnishings, one piano, organ or melodeon, and other musical instruments, growing crops. Tools of a mechanic, farm machinery. One bicycle. One sewing machine. Firearms not to exceed in value $25. Not to exceed five swarms of honey bees. Poultry not to exceed in value $25. Farm animals born after 31st of December preceding the day of assessment. One watch of owner. Provisions and fuel for family for six months. Personal property of insurance companies. Pensions receivable from the United States.

Wyoming: Household and kitchen furniture, beds and bedding, wearing apparel of every person, food for each family, not to exceed in all, the value of $100. Live stock exempt from paying a proportionate amount of taxes based on the time such live stock are grazing in some other state.

PROPERTY OF RAILROADS

Louisiana: Any railroad or part thereof constructed between January 1, 1905, and January 1, 1909, shall be exempt from taxation for a period of ten years upon all its property except depots, warehouses and station houses, and grounds at terminal points and double tracks.

New Hampshire: Any portion of a railroad which has not been completed and opened for use for a period of ten years prior to the fifteenth of September next preceding the time when a railroad tax is to be assessed, shall be exempt from taxation.

New Mexico: To encourage railroad construction, all railroads hereafter constructed (1915) shall be exempt from taxation until the expiration of six years from completion of railroad and branches.

PROPERTY OF RELIGIOUS INSTITUTIONS

Alabama: All lots in cities or towns. Within one mile of municipality one acre; one mile or more, five acres, and buildings used exclusively for religious purposes.

Arizona: Churches and buildings used for religious worship, furniture, equipments and grounds, provided rent is not paid for grounds, and grounds not to be used for profit.

Arkansas: Houses used exclusively for public worship together with necessary grounds not leased or used for profit.

California: All buildings and the grounds necessary when used solely and exclusively for religious purposes. No building rented

for religious purposes and rent received by the owner shall be exempt.

Colorado: Buildings and grounds used exclusively for religious worship. Parsonages, the value of which does not exceed $3000, exempt; over $3000, taxed.

Connecticut: Buildings or portions of buildings exclusively occupied as churches; parsonages to the value of $5000, while used solely as such; nonincome-producing buildings and land on which they stand, to the value of $1000, owned by church and located on land owned by any incorporated camp-meeting association; buildings owned and used exclusively for ecclesiastical societies, not including any real estate conveyed by any ecclesiastical society without reserving an annual income or rent or by a conveyance intended to be a perpetual alienation and not including any real estate leased or used for other than the specific purposes of such society, nor including lands granted and given for the maintenance of the ministry of the gospel while leased. Stock or securities issued to raise funds for the erection or repair of a church. Any church or ecclesiastical society may hold exempt from taxation personal property consisting of bonds, mortgages or funds invested to an amount not to exceed in value $10,000, such property and the revenue therefrom to be used exclusively for maintenance of public worship and provided that such church or society shall not have property exceeding in value $20,000 exempt.

Delaware: All real and personal property belonging to any church or religious society and not held by way of investment.

Florida: All houses of public worship and the lots on which they are situated, all pews and furniture, every parsonage. Any building being a house of worship which shall be rented or hired for any purpose except for schools or place of worship shall be taxed.

Georgia: Places of religious worship.

Idaho: Property belonging to any religious corporation or society used exclusively for and in connection with public worship, and any parsonage owned and occupied.

Illinois: All property used exclusively for religious purposes, or for school and religious purposes or for orphanages and not leased or otherwise used with a view to profit.

Indiana: Building used for religious worship, the pews and furniture therein, the parsonage belonging thereto and occupied as such, and the land on which buildings located not to exceed

ten acres. If such property is used for other purposes, it shall not be exempt.

Iowa: All grounds and buildings used for religious institutions and societies devoted solely to the appropriate objects of these institutions, not exceeding 160 acres, and not leased or otherwise used for profit. Moneys and credits belonging exclusively to such institutions and devoted solely to sustaining them, but not to exceed in amount or income the amount prescribed by their charters or articles of incorporation.

Kansas: Buildings used exclusively for public worship, grounds not to exceed ten acres, if not leased or used for profit; parsonages and ground not to exceed one-half acres; all that portion of any building and the ground on which located belonging to any religious society to be exempt if leased or rented and the net rents applied exclusively to religious purposes. All moneys and credits belonging exclusively to such societies and used solely to sustain them but not to exceed the amount prescribed by the charter.

Kentucky: Buildings actually used for religious worship, and grounds attached not to exceed one-half acre in cities or towns and two acres in the country; all personages or residences owned by any religious society and grounds attached not to exceed one-half acre in cities or towns and two acres in the country.

Louisiana: Places of religious worship, the rectories and parsonages of churches and grounds used exclusively as residences of the ministers in charge.

Maine: Houses of religious worship, vestries, pews and furniture except for parochial purposes, tombs and rights of burial; parsonage not to exceed $6000 in value from which no rent is received, and personal property not to exceed $6000 in value.

Maryland: Buildings used exclusively for public worship and the furniture therein, the parsonage connected therewith and the grounds necessary for such buildings and parsonages.

Massachusetts: Houses of religious worship, pews and furniture, but exemption not to extend to portions of such houses used for other than religious worship or instruction.

Michigan: Houses of public worship, land on which they stand, furniture therein and all rights in the pews. Parsonage owned and occupied as such.

Minnesota: All churches, church property and houses of worship.

Mississippi: All property, real and personal, belonging to any

religious society and used exclusively for such purposes and not for profit. All revenues derived from such property if used for religious purposes.

Missouri: Buildings and lots to the extent of one acre in municipality or within one mile thereof, lots to the extent of five acres if one mile or more distant from such municipality, and used exclusively for religious purposes.

Montana: Such property as is used exclusively as places of actual religious worship, but no more land than is necessary for such purpose.

Nebraska: Such property as may be used exclusively for religious purposes.

Nevada: Buildings used for religious worship, their furniture and equipment, lots on which located used and necessary to such church. Such property used exclusively for other than church purposes and any rent received from it shall not be exempt. Y. M. C. A. property also exempt.

New Hampshire: Houses of public worship, $2500 of the value of parsonages owned by religious societies and occupied by their pastors. Personal and real property of religious societies and temperance societies. Provided none of the income or profits is divided among the stockholders or members or used for other than religious purposes. Amount of exemption in each case limited to $150,000. Towns and cities authorized to increase exemption to such an amount as they may vote.

New Jersey: All buildings actually used for religious purposes and not conducted for profit. Land not to exceed five acres. Furniture and personal property and the endowment fund held exclusively for religious purposes of the corporation owning building. Parsonage and land on which located actually used by the officiating clergyman not to exceed $5000.

New Mexico: Grounds and buildings, books, papers and apparatus of religious institutions and societies, when used exclusively for that purpose and not for profit.

New York: The real and personal property of a corporation or association, organized for religious purposes exclusively and not used for profit. The real property leased or otherwise used for other purposes shall not be exempt. Property held by any officer of a religious denomination entitled to same exemptions as property held by a religious corporation. Dwelling houses and lots actually used by officiating clergymen not to exceed $2000. Real and per-

sonal property of a minister or priest, and the property of a widow of such minister while she remains such, not to exceed $1500.

North Carolina: Buildings and land owned and occupied by churches and used exclusively for religious worship or for a parsonage with the land necessary therefor. Furniture, furnishings and books owned by churches or religious bodies and used for worship or for residence of minister. Also ministers' private libraries. The occasional leasing such buildings for schools, public lectures or concerts or the leasing of such personages shall not render them liable to taxation. Y. M. C. A. also exempt as to its real and personal property and endowment funds.

North Dakota: All houses used exclusively for public worship and the lots upon which erected. All real property not to exceed one acre in extent and buildings thereon used for religious purposes or for parsonages. All personal property used for religious purposes exempt.

Ohio: Houses used exclusively for public worship, the books and furniture therein, and the ground attached to such buildings and necessary for such purposes and not leased or used for profit. Moneys, funds or credits and the income therefrom, belonging to Friends, German Baptists or Dunkers, and used exclusively for the support of their poor.

Oklahoma: All property and mortgages on same used exclusively for religious purposes. All libraries and office equipment of clergymen actively engaged in ministerial work.

Oregon: All houses of public worship, the lots on which located and the pews and furniture therein, all burial grounds, tombs and rights of burial. Any part of a building, being a house of public worship, and kept or used as a store or shop or for other purpose shall be taxed upon the cash valuation.

Pennsylvania: All churches or other regular places of stated worship and grounds necessary for use of same.

Rhode Island: Buildings used for religious worship and the land on which located not to exceed one acre and used exclusively for religious purposes.

South Carolina: All houses used exclusively for public worship, books and furniture therein, grounds not to exceed two acres, and the parsonage and lot on which situated, so long as no income is derived therefrom. Property of Y. M. C. A. not to exceed three acres, books, furniture and apparatus. Exemption not to apply to such portions of building as may be rented for other purposes.

Tennessee: All property belonging to any religious institution

and used exclusively therefor, or is unimproved and yields no income. Property of such institutions used in secular business to be taxed on its whole or partial value, the proportion dependent upon the extent of its competition with secular business.

Texas: Houses used exclusively for public worship, furniture therein and the grounds attached and necessary for the use thereof and not leased or used for profit. All endowment funds of institutions of religion not used with a view to profit. Land and property purchased at foreclosure to protect funds invested in bonds or mortgages shall be exempt only for two years after such purchase. Y. M. C. A. and Y. W. C. A. also exempt.

Utah: Lots with the buildings thereon used exclusively for religious worship.

Vermont: Real and personal estate used for pious purposes. Lands leased by towns for the support of the gospel. Buildings owned and occupied by a Y. M. C. A., the income of which is entirely used for such purposes and which maintains a free public reading room. Property exempt for pious purposes as follows: a church edifice, a parsonage and the outbuildings of such church or parsonage, lands adjacent thereto used as a lawn, playground or garden and the so-called glebe lands.

Virginia: Buildings with land occupied and owned by churches or religious bodies and used exclusively for religious worship or for the residence of the minister with adjacent land reasonably necessary for the convenient use thereof. Y. M. C. A. and other similar organizations exempt. Furniture and furnishings of buildings used as churches and parsonages. Personal property including endowment funds of the Y. M. C. A. and similar organizations.

Washington: All churches built and supported by donations whose seats are free, all ground not exceeding 120 feet by 200 feet, together with parsonage. The area of unoccupied ground exempted in connection with both church and parsonage shall not exceed 120 by 120 feet. Grounds to be used wholly for church purposes. Property of nonsectarian organizations conducted primarily for religious purposes and not for profit.

West Virginia: Property used exclusively for divine worship; parsonages, and the household goods and furniture pertaining thereto.

Wisconsin: Personal property owned and used exclusively by any religious association and the real property, if not leased or used for profit, not to exceed ten acres. Parsonages whether occupied by the pastor permanently or rented for his benefit. The

occasional leasing of such buildings for schools, public lectures or concerts, or the leasing of such parsonages, shall not render them liable to taxation. Lands not exceeding ten acres and buildings thereon owned by corporations, organized for moral, religious and educational purposes and used for annual encampments or assemblies and not for profit.

Wyoming: Lots with the buildings thereon used exclusively for religious worship and church parsonages.

RURAL CREDIT SHARES

Kansas: The amount to the credit of such rural credit shares shall be exempt from taxation.

Louisiana: Capital, surplus and personal estate of corporations, having a full paid cash capital stock of not less than $250,000 and organized after November 23, 1912, for the purpose of lending money on mortgages on country property in the state at not to exceed six per cent net to the borrower shall be exempt from taxation for a period of twenty years.

SAVINGS BANKS DEPOSIT, BUILDING AND LOAN, ETC.

New Hampshire: The portion of savings deposits invested in bonds or notes of the state, counties, municipalities, school districts and village precincts to be exempt from taxation.

New York: Savings bank deposits and accumulations in any domestic life insurance corporation, held for the exclusive benefit of the insured; the accumulation of any incorporated cooperative loan association upon the share of such association held by any person; personal property of fire casualty or surety insurance in this state, equal in value to the unearned premiums required to be charged as a liability. Moneys of any society doing a life or casualty insurance business, upon the cooperative or assessment plan to be used in the payment of benefits. Personal property in excess of $100,000 of a mutual life insurance corporation incorporated in this state before April 10, 1849.

Vermont: Cooperative savings and loan association deemed an institution for savings and not taxable under any corporation tax law which shall exempt savings banks or institutions for savings from taxation.

Wisconsin: Capital stock, instalments paid in and securities taken for moneys advanced to its own members of any mutual savings fund or loan and building associations. Capital stock of mutual cooperative corporations.

PROPERTY OF VETERANS

California: Property to the amount of $1000 of veteran who is a resident, his widow or his mother or father, not to apply if person owns property to the value of $5000.

Connecticut: Property to the amount of $3000 of any pensioned soldier, sailor or marine of the United States who, while in service, lost a leg or arm or suffered disabilities equivalent to such loss. Property to the amount of $1000 of every resident who has served in any branch of the army or navy of the United States in time of war and been honorably discharged. Property to the amount of $1000 of the widow resident of the state or if no widow, of the widowed mother resident of the state of every person who has so served and has died either during his term of service or after receiving his honorable discharge.

Property to the amount of $1000 of a veteran of any war and retired from the navy, marine corps, or revenue marine service after thirty years of service on account of having reached the age limit or from mental or physical disability. Property to the amount of $1000 of pensioned widows, fathers and mothers resident of the state of soldiers, sailors and marines who served in either branch of the United States army or navy.

Delaware: Property used exclusively for soldiers' rest rooms.

Florida: Every person who has lost a limb or been disabled in war and dependent upon their own exertions so that they are disqualified for manual labor shall have property to the value of $200 exempt.

Idaho: Property belonging to honorably discharged soldiers and sailors who are residents and who served in the army or navy of the United States during the War of the Rebellion not to exceed $1000 in value to any one family, when the total valuation of the property of such family does not exceed $5000.

Iowa: The property not to exceed $1500 in value, and poll tax of any honorably discharged Union soldier or sailor of the Mexican War or the War of the Rebellion or of the widow remaining unmarried of such soldier or sailor.

Massachusetts: Soldiers and sailors who served in the army or navy of the United States in the War of the Rebellion and were honorably discharged and who by reason of such service lost sight of both eyes, or one eye, and who lost one or both feet or hands, or who are permanently incapacitated otherwise shall have their property exempt to the amount of $2000 in value if the whole estate of such person does not exceed in value $5000. Wives or widows

of soldiers entitled to same exemption. Other veterans, their wives or widows exempt to amount of $1000 if whole estate does not exceed $5000 in value.

Michigan: All real estate to the value of $1000 used and owned as a homestead by any soldier or sailor, who served three months or more during the Civil or Mexican War; same exemption to wife or widow. Pensions receivable from the United States.

New Hampshire: Soldier or sailor who served for sixty days or more in the army or navy of the United States during the War of the Rebellion and received an honorable discharge, and the wife or widow, shall be exempt on his taxable property to the value of $1000 if he or his wife do not own property to the value of $3000 or more.

New Jersey: Soldiers and sailors honorably discharged, and their widows during widowhood, to be exempt upon a valuation not to exceed $500. Members of national guard allowed same exemption during service. Same exemption to active and exempt firemen.

New York: Real property purchased with the proceeds of a pension granted by the United States, and owned by the pensioner, or by his wife or widow, exempt from taxation not to exceed $5000 of such pension money, if application is made therefor. Not exempt from school or highway taxes.

Oklahoma: Personal property of all ex-Union and ex-Confederate soldiers, and all widows of such soldiers, who are heads of families, to the amount of $200 in value. Also exempt from paying any license for peddling or lecturing.

Rhode Island: Property of any honorably discharged Union soldier or sailor or the widow remaining unmarried, or the property of the wife shall be exempt to the amount of $1000 unless possessed of property to the value of $5000.

Vermont: Real or personal property owned by an honorably discharged veteran of the army or navy of the United States who served in the Civil War, or the widow of such veteran if she is entitled to pension, shall be exempt to the extent of $500 if aggregate of real and personal estate does not exceed $1500.

WATER POWER AND OTHER PLANTS

Alabama: Hydro-electric plants for the production and distribution of electricity exempt for ten years. Plants already developed not exempt. Calcium cyamid plants also exempt for a period of ten years except as to lands.

Arkansas: All works, machinery and fixtures owned by town and used exclusively for conveying water thereto.

California: Rights of way and other property belonging to any irrigation district shall not be taxed for state and county or municipal purposes.

Colorado: Property of drainage district exempt. Also ditches, canals and flumes used for irrigating lands, if water is not sold for the purpose of deriving a revenue therefrom.

Connecticut: Land owned or taken by a municipality for water supply purposes shall be exempt from taxation provided the inhabitants of the town in which the land is located have the right to the use of and do actually use such water.

Idaho: Irrigation canals and ditches and the water rights thereto when no water is sold or rented from any such canal or ditch and is used only to irrigate lands in this state.

Illinois: All works, machinery and fixtures of drainage districts, when used exclusively for pumping water from the ditches and drains of such district.

New Hampshire: Improvement caused by reclaiming swamp or swale lands for purposes of agriculture exempt for ten years.

New Mexico: Irrigation ditches, canals and flumes belonging to communities and used exclusively for irrigating lands without charge for water shall be exempt. All irrigation ditches, canals and reservoirs used for storing or conducting water for irrigation purposes shall be exempt for a period of six years from the commencement of construction.

Oklahoma: Any water users' association authorized to furnish water only to its stockholders shall be exempt from the payment of any incorporation and any annual franchise tax. Any corporation successfully bringing to the surface the "underflow" waters for irrigation purposes shall have all personal property owned or used in such development exempt from taxation for period of five years. Municipality may exempt for five years like corporation developing gravity underflow water plants.

Utah: Ditches, canals and flumes, owned and used exclusively for irrigating lands owned by individuals or corporations or its individual members.

MUNICIPAL WATER WORKS

Illinois: All works, machinery and fixtures belonging exclusively to any town, village or city and used exclusively for conveying water to such municipalities.

Kansas: All works and machinery owned by any municipality and used exclusively for conveying water thereto.

Maine: Aqueducts and fixtures of any corporation supplying a town with water for fire purposes without charge. Exemption does not extend to capital stock or real or personal property of corporation.

Ohio: Plant and fixtures belonging to a city or village and used exclusively for conveying water to it or for heating or lighting it.

Rhode Island: Municipality may exempt pipes and reservoirs and the land and works therewith connected from taxation.

Texas: All works, machinery or fixtures belonging to any town and used for conveying water to such town.

Vermont: Municipal electric light plants when located outside the town wherein the municipality owning the same is situated shall not be exempt.

PROPERTY OF WIDOWS

Arizona: Property of widows who are residents to the amount of $1000 for each family when total assessment does not exceed $2000.

Florida: Every widow dependent upon her own exertions shall have property to the value of $200 in the county in which she resides exempt.

Idaho: Property belonging to fatherless children under eighteen years old, and widows, not to exceed $1000 in value to any one family, when the total valuation of the property of such family does not exceed $5000. Such owners must be residents of the state.

Massachusetts: Property to the amount of $500 in value of a widow, of an unmarried woman over twenty-one years of age, of a person above the age of seventy-five years or of any minor whose father is deceased, when whole estate does not exceed $1000 in value.

Nevada: Property of widows and orphan children, residents of the state, not to exceed $1000 to any one family.

New Mexico: Widows having children shall be recognized as heads of families and be exempt from taxation to the amount of $200.

MISCELLANEOUS EXEMPTIONS

Alabama: Patent right on any article designed to protect human life and property exempt for ten years.

Delaware: Unimproved marsh land adjacent to Delaware bay or

any of its tributaries that was not assessed in 1881 at more than $2 an acre shall, when purchased and located upon by colonies of immigrants of ten or more families, be exempt from all taxes for a period of ten years.

Idaho: Cooperative telephone lines from which no profit is derived or upon or over which no fees or tolls are charged.

Louisiana: All buildings and property used exclusively for public monuments or historical collections, all books and philosophical apparatus and all paintings and statuary of any association kept in a public hall and not used for profit.

Legal reserve of life insurance companies organized under the laws of the state exempt from all taxation.

New York: Bond, mortgage, note, contract, account or other demand belonging to a nonresident and deposited in this state for collection; products of another state consigned to agent in this state for sale on commission; moneys of a nonresident in possession of agent for investment.

Toll houses and other fixtures and all property belonging to any plank road or turnpike corporation exempt until surplus annual receipts shall exceed seven per cent a year on first cost of road.

Ohio: Funds raised and set apart for the purpose of building monuments to the soldiers of this state, also monuments and monumental buildings. Lands held and used as the place of interment of a distinguished deceased person and moneys raised for caring for such monument. Real estate held by soldiers memorial associations, monumental building associations. Lands on which are situated prehistoric earthworks or an historic building and not held for profit but dedicated to the public.

Oklahoma: Cotton ginners' insurance companies by reason of being mutual in their nature are exempt from all taxation.

South Carolina: No occupation license or tax to be collected from any person engaged in the business of buying or selling cotton in bales or cotton seed. Foregoing not to apply to certain cities and counties. Teachers and clergymen exempt from paying professional license tax in cities of over 40,000 inhabitants. All soldiers and sailors of the Confederate states exempt from all licenses.

Vermont: Buildings and improvements made, on land unoccupied and neglected for at least two years preceding purchase, may be exempt for five years if town so votes.

Part 3

Table Showing Value of Public Property and Taxable and Exempt Property in all the States

In order to ascertain the amount of exempt property in the states which do not make any returns on this class of property, the federal government, through the bureau of the census, and, using the statistics on exempt property presented by the states of New Jersey, New York and Ohio, and the District of Columbia, as a basis, arrived at an amount for each state which was obtained by averaging the exempt property as a certain percentage of the value of the taxed real property and improvements. "In 1900, the estimated value of exempt property was 13.4 per cent of the estimated true value of taxed real property and improvements; in 1904, it was 12.3 per cent of such estimated value. From the conclusion arrived at, that the value of exempt property increased with as great rapidity as that of taxed property, it was decided to make the ratio (for 1912) 12½ per cent."[1] As this table, worked out by the Census Bureau, presents the only available data for all the states, it is included as a part of this study.

[1] Department of Commerce, Bureau of the Census. Wealth, Debt and Taxation 1913, 1: 16.

Value of public property of states, counties and of incorporated places having a population of 2500 and over: 1913

(Department of Commerce, Bureau of the Census. Wealth, Debt and Taxation 1913, v. 2, p. 52, 343, 710–713)

STATE	VALUE OF PUBLIC PROPERTY OF GOVERNMENTAL SUBDIVISIONS FOR YEAR 1913			
	Property of states	Property of counties	Property of municipalities	Total
Alabama	$9 791 182	$7 520 590	$17 583 987	$34 895 759
Arizona	2 147 200	1 676 293	4 096 702	7 920 195
Arkansas	7 041 571	5 860 235	8 576 511	21 478 317
California	53 829 469	72 555 377	203 446 502	329 831 348
Colorado	12 716 500	4 466 036	39 967 330	57 149 866
Connecticut	12 826 612	2 533 489	64 308 107	79 668 208
Delaware	465 000	894 000	5 543 868	6 902 868
Florida	2 471 769	9 445 262	14 823 578	26 740 609
Georgia	4 719 900	17 198 221	37 135 657	59 053 778
Idaho	4 691 680	1 308 581	4 832 838	10 833 099
Illinois	44 215 230	37 981 721	271 082 132	353 279 083
Indiana	23 157 960	26 178 512	55 751 160	105 087 632
Iowa	20 545 223	13 950 114	40 809 108	75 304 445
Kansas	18 242 808	7 943 573	25 013 645	51 200 026
Kentucky	9 848 583	16 254 166	33 631 206	59 733 955
Louisiana	5 701 698	10 263 465	39 906 462	55 871 625
Maine	4 762 076	2 524 338	25 513 229	32 799 643
Maryland	8 867 296	8 573 532	52 591 510	70 032 338
Massachusetts	51 358 057	10 972 871	395 897 873	458 228 801
Michigan	20 732 097	13 352 111	110 149 083	144 413 291
Minnesota	22 454 023	12 455 972	72 562 412	107 472 407
Mississippi	12 543 528	13 206 539	8 726 996	34 477 063
Missouri	11 750 515	16 005 218	116 128 965	143 884 698
Montana	4 859 461	4 594 449	6 907 025	16 360 935
Nebraska	8 786 615	6 221 143	25 239 790	40 247 548
Nevada	1 755 250	1 566 097	687 070	4 008 417
New Hampshire	3 879 000	2 098 516	17 580 904	23 558 420
New Jersey	16 872 594	33 089 885	135 645 218	185 607 697
New Mexico	2 148 450	1 557 522	1 229 608	4 935 580
New York	105 959 252	25 166 832	1 423 475 081	1 554 601 165
No. Carolina	11 648 163	12 793 802	12 026 602	36 468 567
No. Dakota	4 818 492	2 933 378	4 079 243	11 831 113
Ohio	48 606 806	38 749 343	253 694 765	341 050 914
Oklahoma	10 890 371	3 976 554	23 850 782	38 717 707
Oregon	7 670 633	7 305 093	31 768 603	46 744 329
Pennsylvania	.....	50 100 265	424 478 688	.....
Rhode Island	7 173 995	.....	31 588 956	.....
So. Carolina	9 659 000	4 803 666	10 027 827	24 490 493
So. Dakota	3 544 802	3 192 277	5 188 190	11 925 269
Tennessee	4 635 246	15 032 033	37 189 740	56 857 019
Texas	13 675 000	23 045 412	55 391 216	92 111 628
Utah	3 659 375	2 254 865	16 617 453	22 531 693
Vermont	2 200 934	561 600	9 491 739	12 254 273
Virginia	12 342 862	6 280 287	34 080 966	52 704 115
Washington	16 739 943	6 993 514	71 567 025	95 300 482
West Virginia	9 227 000	6 805 105	10 825 017	26 857 182
Wisconsin	18 968 466	12 928 260	51 700 227	83 596 953
Wyoming	897 500	833 301	4 437 657	6 168 458

Estimated true value of all property, both taxable and exempt, for years 1890-1912

(Department of Commerce, Bureau of the Census. Wealth, Debt and Taxation 1913, v. 1, p. 24-25)

STATE	1912		1904		1900		1890	
	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
Alabama	$2 050 014 767	$77 040 163	$935 226 044	$29 788 217	$747 217 881	$27 464 597	$604 242 859	$18 530 645
Arizona	487 099 365	14 752 821	225 648 699	80 653 606	173 778 284	89 237 208	118 705 252	70 175 724
Arkansas	1 757 533 669	71 988 067	780 660 154	23 247 818	580 641 949	23 576 262	435 852 255	19 295 167
California	8 023 435 581	440 768 696	3 880 815 259	234 675 847	2 997 281 110	221 292 145	2 378 185 352	155 548 275
Colorado	2 286 478 777	100 444 806	1 100 772 243	106 769 864	835 262 148	102 908 476	1 060 648 920	85 063 347
Connecticut	2 153 511 444	131 943 215	1 316 785 070	97 849 993	1 107 826 844	90 926 913	777 697 272	57 422 947
Delaware	293 721 979	14 226 634	221 332 004	8 928 972	203 207 700	8 503 783	171 240 305	4 438 490
Florida	1 014 585 076	34 553 152	412 429 119	18 980 081	337 036 957	18 706 012	376 428 228	13 061 160
Georgia	2 299 197 590	83 403 276	1 121 463 537	45 982 134	893 335 741	42 664 709	820 069 810	32 339 639
Idaho	591 073 842	17 231 315	276 769 076	66 102 787	209 591 143	66 783 663	140 629 266	67 267 325
Illinois	14 596 467 087	887 983 145	8 534 009 347	282 546 844	6 719 615 640	256 860 760	4 880 750 239	186 001 480
Indiana	4 951 061 490	243 621 010	2 992 347 825	113 433 914	2 500 910 147	105 582 857	2 013 096 719	82 079 907
Iowa	7 437 094 834	431 359 377	3 943 314 927	105 201 149	3 271 559 959	96 309 095	2 226 117 151	61 231 182
Kansas	4 393 844 208	221 588 330	2 185 694 640	67 529 603	1 874 680 694	63 319 669	1 766 098 702	33 244 799
Kentucky	2 152 097 565	115 679 960	1 449 855 578	77 630 652	1 291 801 935	73 328 783	1 112 606 936	59 625 377
Louisiana	2 056 572 346	107 865 400	979 711 110	52 517 896	764 752 119	50 405 884	462 482 339	32 819 258
Maine	1 030 366 547	39 227 480	748 934 272	26 688 450	656 471 769	25 661 972	469 010 651	20 123 477
Maryland	2 002 216 720	175 742 144	1 417 289 767	94 198 405	1 228 238 869	89 134 089	929 180 198	156 292 850
Massachusetts	5 735 230 115	567 758 277	4 533 118 204	423 460 709	4 001 437 029	357 466 826	2 578 060 450	225 584 997
Michigan	5 169 022 582	258 000 069	3 149 117 130	133 301 987	2 533 306 967	120 974 556	2 026 354 616	68 661 656
Minnesota	5 266 950 787	280 376 230	3 220 812 092	122 909 984	2 396 775 619	116 845 207	1 613 321 819	78 530 108
Mississippi	1 306 384 960	38 475 060	674 747 251	13 501 771	544 426 038	13 155 505	441 714 038	12 528 650
Missouri	5 546 493 103	295 523 906	3 598 131 022	161 466 429	3 105 275 171	139 257 816	2 316 037 907	81 865 038
Montana	1 113 008 146	36 724 840	636 190 223	110 120 990	500 906 497	112 990 660	355 037 314	98 097 895
Nebraska	3 605 133 830	189 852 951	1 948 808 786	60 754 847	1 565 111 824	61 091 379	1 230 799 466	44 886 048
Nevada	441 382 827	15 626 083	139 667 312	81 067 195	106 091 834	84 535 153	113 271 950	67 051 718
New Hampshire	613 441 572	35 878 897	493 266 570	23 522 634	449 569 239	22 576 610	305 476 958	19 651 782
New Jersey	5 361 917 422	381 114 856	3 022 496 202	213 123 771	2 539 844 251	193 748 883	1 372 650 842	72 634 272
New Mexico	501 627 424	12 105 602	244 949 210	87 313 440	180 752 913	87 532 512	155 612 183	75 847 714
New York	21 912 629 507	3 098 475 716	13 439 857 904	1 329 184 303	11 514 493 703	990 836 434	8 009 684 504	567 017 487
North Carolina	1 745 233 696	62 340 084	811 868 694	30 203 524	653 382 100	28 600 020	565 365 238	18 783 761
North Dakota	2 037 626 024	104 000 937	307 009 825	32 793 084	503 589 262	38 791 303	289 800 291	47 206 215
Ohio	8 552 130 667	356 302 276	5 693 116 818	253 852 648	4 779 752 127	239 252 326	3 795 566 557	155 815 827
Oklahoma	4 321 150 418	259 941 500	[1] 708 235 268	[1] 386 799 787	[1] 388 265 053	[1] 423 314 740	[1] 70 791 764	[1] 137 258 822
Oregon	1 843 542 127	100 812 336	765 909 792	86 143 440	547 366 333	85 513 396	515 184 012	75 212 182
Pennsylvania	14 137 272 911	1 320 257 366	10 813 641 719	659 978 587	8 726 468 125	588 671 991	5 981 796 457	208 950 093

[1] Includes Indian Territory.

Estimated true value of all property, both taxable and exempt, for years 1890–1912 (*concluded*)

(Department of Commerce, Bureau of the Census. Wealth, Debt and Taxation 1913, v. 1, p. 24–25)

STATE	1912		1904		1900		1890	
	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
Rhode Island	$892 693 475	$78 109 215	$744 480 792	$54 868 809	$659 193 950	$51 370 906	$477 994 216	$26 168 136
South Carolina	1 301 406 985	49 993 768	565 823 531	20 029 691	466 657 036	19 021 012	392 561 970	8 439 333
South Dakota	1 330 693 417	67 880 008	628 536 179	51 304 760	499 002 245	53 730 335	391 688 416	33 452 883
Tennessee	1 834 354 927	85 993 334	1 058 104 563	46 119 416	916 433 795	40 238 205	863 381 544	24 574 599
Texas	6 552 242 164	307 666 977	2 736 952 919	99 369 084	2 218 997 045	103 154 586	2 015 500 849	90 075 917
Utah	734 811 880	46 801 510	406 772 313	80 996 302	333 081 666	79 574 429	290 330 732	59 080 502
Vermont	496 935 964	30 325 811	341 662 644	18 667 938	311 778 890	18 137 918	253 744 036	11 823 287
Virginia	2 174 685 192	115 228 594	1 235 308 421	52 661 759	1 053 682 790	48 626 906	841 238 254	21 079 816
Washington	3 054 690 780	163 669 843	986 169 383	65 502 049	722 825 170	58 773 893	710 790 065	49 908 661
West Virginia	2 179 527 639	124 043 570	814 340 202	25 659 947	635 607 830	24 044 721	426 887 358	12 067 523
Wisconsin	4 282 454 539	205 270 719	2 733 614 297	105 063 942	2 308 834 885	96 519 542	1 757 752 708	75 555 815
Wyoming	344 834 812	9 010 015	255 824 200	73 748 041	207 582 980	73 849 099	103 673 386	66 100 324

Part 4

Tables Showing Amount of Property Exempt from Taxation in the States of Connecticut, Massachusetts, New Jersey and Rhode Island.

Every revenue system should include the gathering of statistics on each class of property both as to its value for purposes of assessment and exemption. There are but few states that have developed an adequate statistical presentation of the results of the valuations both for purposes of assessment and exemption.

The states of Connecticut, Massachusetts, New Jersey, New York and Rhode Island alone of all the states attempt to give figures which show the assessed value of taxable property and the value of property exempt. These states, however, err in that no place in their tax reports do they show for purposes of comparison and analysis a complete table by years of the kinds and amount of exempt property, of assessed property and the percentage that the exempt property is of the assessed. The tables which follow have been compiled from a study of the tax reports of each state and are so arranged as to show the comparative relation of the property exempt to the property assessed. Massachusetts makes no report of the amount of public property exempt from taxation. The tables for New York State, by reason of their length, follow Rhode Island.

Connecticut

Comparative statement showing total valuations of exempted property in 1910 and 1914

Table 1 — Classification by subject

SUBJECTS	1914 VALUATION	1910 VALUATION	PERCENTAGE OF INCREASE SINCE 1910	PERCENTAGE OF DECREASE SINCE 1910
Public schools	$22 220 359	$18 825 057	18 03	.....
Private schools, colleges etc	24 207 037	20 397 083	18 6	.....
Ecclesiastical societies	34 565 062	30 898 783	11 8	.....
Cemeteries	3 471 653	3 176 851	9 2	.....
Benevolent and charitable societies, penal institutions, etc	18 670 677	14 081 222	32 5	.....
Scientific, literary etc., societies	2 804 795	1 734 595	61 6	.....
Public libraries	3 687 390	3 279 089	12 4	.....
Agricultural societies	183 500	193 025	.....	4 9
Soldiers, sailors and blind persons	5 558 234	6 208 046	.....	10 4
Fire departments and hose companies	3 333 857	2 563 111	30 07	.....
Public buildings not included above	18 670 206	*a*	.....	.....
Tree plantations	780	1 900	.....	6 3
Parks and playgrounds	11 211 164	8 984 604	24 7	.....
Miscellaneous statutory exemptions	18 830 114	a32 617 608	.....	42 2
Special exemptions by towns and assessors	854 069	1 239 967	.....	31 1
Totals	$168 268 897	$144 200 941	16 6	.....

Table 2 — Classification by ownership

OWNERSHIP	1914 VALUATION	1910 VALUATION	PERCENTAGE OF INCREASE SINCE 1910	PERCENTAGE OF DECREASE SINCE 1910
Federal	$3 981 495	$3 189 425	24 8	.....
State	13 706 837	8 677 750	57 9	.....
County	3 857 470	2 516 190	53 3	.....
Town	12 576 562	8 422 310	49 3	.....
City	41 619 274	36 779 224	13 1	.....
Borough	1 274 178	1 358 398	.....	6 1
School districts	5 028 040	5 290 992	.....	4 9
Fire districts and other municipal associations	518 250	221 110	134 3	.....
Corporations and associations	80 050 018	71 404 209	12 1	.....
Persons	5 656 783	6 341 333	.....	10 7
Totals	$168 268 897	$144 200 941	16 6	.....

a Public buildings included in miscellaneous items in 1910.

Massachusetts

Value of exempt property, total assessed value of property and percentage which total value of exemptions bear to total assessed value of property, 1877–1915 *a*

YEAR	LITERARY INSTITUTIONS	BENEVOLENT AND CHARITABLE INSTITUTIONS	TEMPERANCE SOCIETIES	SCIENTIFIC ETC., INSTITUTIONS	HOUSES OF RELIGIOUS WORSHIP	AGRICULTURAL SOCIETIES	TOTAL AMOUNT OF EXEMPT PROPERTY	TOTAL AMOUNT OF ASSESSED PROPERTY	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED PROPERTY
1877	$15 022 843	$10 016 457	.....	$2 078 895	$33 221 805	$519 207	$60 859 207	$1 668 226 972	3 65
1878	9 594 254	9 970 956	.....	1 900 050	31 934 588	485 549	53 885 397	1 568 988 210	3 43
1879	17 380 030	9 215 544	.....	487 350	32 872 942	399 008	60 354 874	1 529 521 014	3 95
1880	15 717 885	6 114 641	.....	2 212 650	33 044 518	379 775	57 469 469	1 584 756 802	3 63
1881	14 446 802	6 703 262	.....	2 106 875	34 187 022	372 845	57 816 806	1 648 239 976	3 51
1882	16 361 246	7 045 629	.....	1 847 600	34 948 835	381 274	60 584 584	1 684 213 423	3 60
1883	19 616 469	6 761 232	.....	2 112 000	35 742 104	382 218	64 614 023	1 731 297 061	3 73
1884	18 536 200	7 728 699	.....	1 879 873	35 668 734	525 425	64 338 931	1 736 879 778	3 66
1885	23 103 979	8 141 717	.....	1 687 308	36 619 596	515 598	70 068 198	1 782 349 143	3 94
1886	22 582 424	8 915 955	.....	2 904 806	38 606 306	509 275	73 518 766	1 847 531 422	3 98
1887	27 700 210	9 145 698	.....	3 133 939	40 087 603	956 225	80 331 675	1 932 548 807	4 16
1888	26 751 517	9 947 879	.....	3 244 432	40 720 808	1 058 737	81 723 373	1 992 804 101	4 10
1889	28 398 793	11 780 255	.....	3 627 519	43 163 327	556 722	87 526 616	2 072 170 872	4 22
1890	30 146 395	12 182 902	.....	3 715 378	45 621 173	1 189 284	92 855 132	2 154 134 626	4 31
1891	31 631 645	12 523 347	.....	5 234 911	44 032 440	1 781 015	95 203 358	2 245 042 273	4 24
1892	22 400 080	23 295 452	.....	5 449 762	44 759 929	1 477 945	97 383 168	2 333 025 090	4 17
1893	30 771 900	15 758 599	.....	5 110 898	47 997 662	786 899	100 425 958	2 428 339 029	4 13
1894	35 456 085	15 284 970	.....	4 549 892	48 853 905	817 695	104 962 547	2 471 521 505	4 25
1895	35 921 520	17 065 819	$83 204	4 134 871	50 810 985	851 754	108 868 153	2 542 348 993	4 28
1896	36 157 241	18 834 046	138 415	5 459 037	50 810 473	873 761	112 272 973	2 622 520 278	4 28
1897	38 707 726	19 522 194	113 288	4 989 547	52 971 782	834 465	117 139 002	2 702 328 054	4 34
1898	40 835 707	21 299 930	116 154	5 159 328	54 133 953	887 248	122 432 320	2 764 242 784	4 43
1899	44 168 238	22 091 982	145 935	5 626 415	55 751 203	881 185	128 664 958	2 876 021 222	4 47
1900	49 109 594	22 708 336	159 885	7 352 457	57 194 992	845 487	137 370 751	2 961 119 947	4 64
1901	52 498 538	23 958 710	171 781	6 933 586	57 187 085	921 612	141 671 312	3 033 884 001	4 67
1902	56 521 738	24 485 554	201 274	7 365 052	60 289 828	926 177	149 789 623	3 115 426 287	4 81
1903	59 405 516	27 049 788	210 770	7 572 218	61 031 899	922 690	156 192 881	3 200 101 482	4 88
1904	61 759 310	27 736 856	206 912	7 021 891	62 461 588	935 872	160 122 429	3 251 804 634	4 93
1905	65 458 960	29 025 342	219 447	7 639 759	63 621 607	887 795	166 852 910	3 312 255 163	5 04
1906	64 148 075	29 225 229	195 609	9 400 905	64 083 352	850 652	167 903 822	3 404 893 165	4 93
1907	68 463 953	33 162 996	234 834	11 749 117	71 249 676	1 447 962	186 308 538	3 512 557 604	5 30
1908	72 909 815	35 990 199	395 334	11 175 181	72 005 315	1 052 801	193 528 655	3 590 690 106	5 39
1909	74 696 479	35 514 635	260 273	10 214 960	72 014 608	859 391	193 560 346	3 727 473 635	5 19
1910	76 309 812	39 357 902	248 591	16 451 608	73 172 360	872 835	206 413 108	3 907 892 598	5 28
1911	93 526 556	44 552 231	239 198	4 689 047	70 997 827	872 548	214 877 407	4 077 235 263	5 27
1912	94 403 196	47 081 867	327 945	9 586 398	76 733 332	932 995	229 065 733	4 249 699 855	5 39
1913	98 872 834	52 870 172	296 212	10 125 181	77 401 555	1 036 356	240 602 310	4 470 736 046	5 38
1914	104 083 578	56 667 705	283 194	9 757 498	79 091 872	1 078 689	250 962 536	4 644 814 610	5 40
1915	112 616 599	51 460 636	288 264	6 911 269	83 836 028	1 327 743	256 440 539	4 769 860 495	5 38

a Massachusetts makes no return of amount of public property exempt from taxation.

New Jersey

Value of exempt property, total assessed value of property and percentage which total value of exemptions bear to total assessed value of property, 1894–1915

YEAR	SCHOOL PROPERTY	OTHER SCHOOL PROPERTY	PUBLIC PROPERTY	CHURCH AND CHARITABLE	CEMETERIES AND GRAVEYARDS	VETERANS, FIREMEN AND MILITIA	OTHER EXEMPTIONS	TOTAL AMOUNT OF EXEMPT PROPERTY	TOTAL AMOUNT OF ASSESSED PROPERTY	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED PROPERTY
1894	$14 687 902	.....	$29 697 691	$27 092 345	$2 520 571	$8 788 062	.....	$72 786 571	$774 398 327	9 40
1895	16 965 847	.....	32 087 136	30 277 759	2 498 955	9 034 867	.....	90 864 564	786 998 070	11 55
1896	17 205 020	.....	26 503 077	29 494 619	3 531 236	10 371 339	.....	87 105 291	797 404 502	10 92
1897	17 430 392	.....	26 965 950	30 061 169	3 803 286	10 131 892	.....	88 392 689	812 616 240	10 89
1898	18 198 990	.....	29 226 947	29 098 779	3 745 560	10 283 889	.....	90 554 165	844 365 198	10 72
1899	20 165 102	.....	31 843 810	31 393 031	3 877 740	9 816 906	.....	97 096 589	864 516 527	11 23
1900	20 821 422	.....	37 194 972	32 523 009	3 868 462	10 006 769	$331 892	104 746 526	891 237 286	12 00
1901	14 813 425	$7 196 480	39 634 244	34 310 329	4 147 950	.....	.....	100 102 428	918 418 742	11 00
1902	15 261 060	7 792 953	40 802 264	35 719 711	4 227 250	.....	.....	107 318 912	952 560 540	11 27
1903	15 976 826	7 946 471	43 652 501	36 705 917	4 431 275	.....	.....	108 712 990	1 008 212 142	10 79
1904	17 541 820	7 539 530	43 881 613	38 791 644	4 617 000	.....	.....	112 446 307	1 055 379 023	10 66
1905	19 068 384	7 984 984	46 696 655	39 969 175	4 692 014	.....	.....	118 411 176	1 153 682 961	10 27
1906	22 569 217	8 210 245	51 661 782	46 331 640	5 745 950	.....	.....	134 518 834	1 570 210 073	8 57
1907	26 533 907	8 764 255	56 798 824	50 249 430	7 358 995	.....	.....	149 705 411	1 841 527 418	8 13
1908	28 111 391	9 139 715	60 736 199	52 551 020	7 466 060	.....	.....	158 004 385	1 843 001 178	8 57
1909	30 404 465	9 744 135	63 863 509	55 445 300	7 434 618	.....	.....	166 892 027	1 949 687 287	8 56
1910	33 462 780	9 476 685	65 006 926	57 281 560	7 747 207	.....	.....	172 975 158	2 013 228 776	8 59
1911	37 109 680	10 264 905	71 992 206	60 167 775	7 964 980	.....	.....	187 499 546	2 166 735 535	8 65
1912	42 442 016	10 989 065	76 269 952	61 220 280	8 174 755	.....	.....	199 096 068	2 289 770 280	8 70
1913	45 139 736	11 709 755	77 628 667	63 513 409	8 191 570	.....	.....	206 183 137	2 406 260 693	8 57
1914	52 898 137	12 431 895	89 810 452	64 910 982	7 843 750	.....	.....	227 895 216	2 481 605 038	9 18
1915	55 358 212	13 871 880	96 413 147	70 904 305	7 398 465	.....	.....	243 946 009	2 583 953 595	9 44

Rhode Island

Comparative statement showing total valuation of exempted property for years 1913–15

YEAR	UNITED STATES PROPERTY	STATE PROPERTY	TOWN OR CITY PROPERTY	SCHOOL PROPERTY	CHURCH PROPERTY	PROFESSORS OF BROWN UNIVERSITY	PROPERTY OF MILITARY ORGANIZATIONS	EXEMPT BY CHARTER	BURIAL GROUNDS
1913	$3 573 700	$7 469 785	$21 566 440	$6 802 715	$9 043 445	$286 520	$19 290	$1 562 395	$1 270 935
1914	3 995 400	7 860 865	21 772 155	7 054 040	9 788 360	268 480	39 790	1 734 515	1 797 635
1915	4 622 000	7 964 155	24 509 310	8 595 050	10 860 435	326 300	39 790	1 821 810	1 336 015

YEAR	LIBRARIES	PROPERTY OF CHARITABLE INSTITUTIONS	HOSPITAL PROPERTY	PROPERTY EXEMPT ON ACCOUNT OF POVERTY	VETERANS	EXEMPT BY VOTE OF CITY OR TOWN	TOTAL AMOUNT OF EXEMPT PROPERTY	TOTAL AMOUNT OF ASSESSED PROPERTY	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED PROPERTY
1913	$870 255	$1 061 070	$2 597 610	$79 200	$914 662	$5 912 210	$63 710 512	$659 944 956	$9 65
1914	941 955	1 053 930	3 177 180	77 440	872 722	4 833 960	65 268 427	681 621 644	9 58
1915	1 217 895	1 059 905	3 186 380	113 760	922 597	4 976 420	71 551 822	696 572 284	10 27

Part 5

Tables Showing Amount of Property Exempt from Taxation for the State of New York 1900–15

New York State, in 1893, by chapter 525 directed that the towns and cities of the State should furnish a list of all property exempt. Under this law, return was made for this class of property for 1895. This act proved unsatisfactory and a new measure was enacted, chapter 689 in 1900, which provided that the cities of the State should make returns of all real property exempt from taxation. Under this law, returns were made by the cities of the State for the years 1900–3. In 1904 by chapter 438, the provisions of the law were broadened so as to include all exempt property in the State. The tables which follow cover, for cities, the period from 1900 to 1903, and for the whole State, the period from 1904 to 1915.

Value of real estate exemptions for cities of New York State, 1900–3 [a]

YEAR	FEDERAL	STATE	COUNTY	CITY	PUBLIC SCHOOLS	PRIVATE SCHOOLS, COLLEGES AND UNIVERSITIES	CHURCHES, PARSONAGES, AND CLERICAL EXEMPTIONS
1900	$55 647 055	$39 104 660	$6 150 300	$344 355 687	$85 352 590	Included with public schools	$129 099 055
1901	62 102 855	45 433 209	8 265 450	361 946 843	50 243 366	39 482 750	119 457 485
1902	65 622 855	43 587 140	8 191 310	436 780 526	52 684 774	40 042 305	120 730 890
1903	61 394 505	45 358 330	8 663 800	528 477 710	65 678 815	46 732 980	150 342 530

YEAR	CEMETERIES	CHARITABLE AND REFORM INSTITUTIONS	SCIENTIFIC, HISTORICAL AND FRATERNAL SOCIETIES	PROPERTY PURCHASED WITH PENSION MONEY	FIREMEN EXEMPTIONS	MISCELLANEOUS	AGGREGATE
1900	Included with churches, parsonages, etc.	$58 855 526	.....	$2 009 173	.....	$2 770 795	$723 344 841
1901	$16 377 673	50 027 250	$3 293 500	2 396 162	$308 650	2 402 290	761 737 483
1902	16 901 073	61 966 315	2 895 200	2 739 112	321 450	816 140	853 279 090
1903	18 711 480	74 859 236	3 823 700	3 039 763	314 025	595 490	1 007 992 364

a By the provisions of chapter 689, Laws of 1900, only the cities of the State were required to make returns of all real property exempt from taxation. No returns were made of property exempt for the rest of the State outside the cities.

Value of real estate exemptions for the whole State of New York, 1904–10

YEAR	FEDERAL	STATE	COUNTY	CITY	TOWN	VILLAGE AND SCHOOL DISTRICT	PRIVATE OWNERSHIP	AGGREGATE *a*	PUBLIC SCHOOLS	PRIVATE SCHOOLS, COLLEGES AND UNIVERSITIES
1904.....	$75 816 855	$69 502 912	$11 294 010	$771 529 602	$13 702 715	$6 423 970	$379 644 918	$1 327 914 982	$89 282 158	$61 301 007
1905.....	78 166 549	81 915 127	12 993 205	800 059 563	15 010 103	7 222 960	393 985 904	1 389 353 411	95 181 207	67 160 292
1906.....	85 975 949	83 749 734	16 270 075	860 034 607	15 260 932	7 260 615	415 640 347	1 484 192 259	101 941 695	80 919 502
1907.....	86 813 449	78 979 348	14 764 575	818 555 746	1 884 590	124 006 387	445 975 304	1 570 979 399	118 407 992	87 371 942
1908.....	97 732 549	84 860 768	18 603 575	945 021 801	1 542 205	24 494 425	474 929 173	1 647 184 496	132 273 430	85 124 497
1909.....	99 019 099	86 153 550	20 295 350	994 502 528	1 411 845	25 390 740	486 978 571	1 713 751 683	144 784 870	99 931 655
1910.....	89 595 649	87 739 801	19 998 340	1 033 337 355	2 292 358	25 102 942	530 029 301	1 788 095 746	137 456 987	108 118 229

YEAR	CHURCHES, PARSONAGES, AND CLERICAL EXEMPTIONS, RELIGIOUS	HOSPITALS, CHARITABLE AND PENAL INSTITUTIONS	MORAL OR MENTAL IMPROVEMENT	LIBRARY SCIENTIFIC, HISTORICAL, PATRIOTIC AND FRATERNAL SOCIETIES	CEMETERIES	PROPERTY PURCHASED WITH PENSION MONEY	AGRICULTURAL SOCIETIES, TURNPIKE COMPANIES, SOCIETIES TO PROTECT CHILDREN AND ANIMALS	FIREMEN'S EXEMPTIONS AND ARMORIES	MISCELLANEOUS
1904..	$181 199 114	$127 997 104	.....	$36 894 250	$51 739 635	$7 902 863	$944 100	$347 840	$770 306 911
1905..	183 481 645	145 533 271	.....	42 402 270	56 753 970	8 168 152	1 126 864	337 900	789 207 840
1906..	207 435 097	155 022 461	.....	30 229 345	41 384 088	8 477 125	1 263 140	47 498 490	810 021 316
1907..	198 116 139	136 709 442	$11 141 743	35 343 035	64 580 918	8 840 250	1 541 790 (Firemen's Soc. Prot. Child. and Animals)	Included with agri. soc.	908 926 148
1908..	233 972 852	147 531 310	10 004 795	29 235 900	49 629 028	8 807 896	1 412 355	"	949 192 433
1909..	231 685 033	151 650 851	15 515 800	35 233 770	50 063 904	9 276 494	2 796 020	"	972 813 286
1910..	237 690 655	147 410 754	19 983 205	37 888 305	51 188 181	9 867 878	2 566 865	"	1 035 924 687

a To the left of the "Aggregate" column is indicated the "ownership" of the exempt property. The "Private ownership" column on the left contains all exempt property other than that owned by the federal government, the State or the municipalities. To the right of the "Aggregate" column is the value of exemptions classified as to "use."

Value of real estate exemptions for the whole State of New York, 1911–14

YEAR	FEDERAL	STATE	COUNTY	CITY	TOWN	VILLAGE AND SCHOOL DISTRICT	PRIVATE OWNERSHIP	AGGREGATE *a*
1911	$105 590 849	$98 902 777	$28 732 947	$1 178 791 445	$2 232 766	$27 361 275	$586 272 225	$2 027 884 284
1912	108 027 074	99 991 550	28 337 420	1 195 831 968	2 550 410	26 790 055	602 056 350	2 063 584 827
1913	100 747 649	102 535 445	26 781 585	1 380 169 494	4 277 535	27 308 255	629 064 774	2 270 884 737
1914	101 579 289	109 934 105	38 038 095	1 430 673 019	11 805 721	30 639 184	654 486 819	2 377 156 232

YEAR	PUBLIC SCHOOLS	SCHOOLS OTHER THAN PUBLIC SCHOOLS	COLLEGES AND UNIVERSITIES	RELIGIOUS	PARSONAGES	CLERGYMEN EXEMPTIONS	CEMETERIES	HOSPITALS	ASYLUMS	ALMSHOUSES
1911	$149 800 700	$52 352 827	$75 400 737	$246 392 200	$6 034 060	$1 477 847	$56 541 599	$74 563 096	$59 434 885	$3 440 797
1912	155 186 580	57 898 555	71 222 285	249 943 700	6 432 025	1 571 395	57 297 260	91 707 315	36 184 990	3 782 500
1913	160 910 120	54 590 825	77 322 545	257 023 631	8 065 805	1 991 085	63 043 975	110 146 755	25 060 870	4 012 900
1914	172 316 862	61 205 232	78 630 611	259 556 933	7 509 855	2 559 623	68 661 411	98 512 320	24 405 850	3 615 297

a To the left of the "Aggregate" column is indicated the "ownership" of the exempt property. The "Private ownership" column on the left contains all exempt property other than that owned by the federal government, the State or the municipalities. To the right of the "Aggregate" column is the value of exemptions classified as to "use."

Value of real estate exemptions for the whole State of New York, 1911–14 (*concluded*)

YEAR	FRATERNAL AND BENEVOLENT	MORAL OR MENTAL IMPROVEMENT	LIBRARIES	HISTORICAL	AGRICULTURAL SOCIETIES	EXEMPT FIREMEN	PENSION MONEYS	INDIAN RESERVATIONS	PARKS
1911	$11 304 985	$21 739 345	$35 010 310	$4 336 070	$1 490 250	$447 338	$10 314 024	$802 850	$522 868 285
1912	22 157 985	17 862 415	33 651 065	2 773 845	1 152 650	486 910	10 228 045	798 360	530 588 504
1913	28 799 250	26 758 880	38 803 670	2 209 530	929 610	601 310	11 240 558	862 400	706 798 199
1914	32 113 265	24 708 860	36 803 610	2 971 220	2 086 450	424 350	12 751 721	792 560	744 591 620

YEAR	LIGHTHOUSES	POST OFFICES	ARMORIES	FORTS	BRIDGES	FIRE DEPARTMENT BUILDINGS	JAILS	DOCKS	MISCELLANEOUS
1911	$8 677 400	$19 418 375	$20 798 335	$10 334 300	$95 158 100	$12 529 020	$33 106 600	$97 817 840	$396 292 109
1912	8 019 600	21 701 800	21 535 010	10 648 800	97 210 600	13 127 970	35 114 460	102 545 775	402 754 428
1913	8 439 900	23 491 275	23 138 735	9 217 800	98 761 100	15 391 750	30 693 860	110 699 455	371 878 944
1914	8 955 015	25 334 350	24 817 914	8 555 500	108 377 323	16 151 645	30 127 150	177 411 090	343 208 295

Value of real estate exemptions for the whole State of New York, for the year 1915

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGES	PROPERTY OF SCHOOL DISTRICTS	PRIVATE OWNERSHIP	AGGREGATE *a*
1915.....	$101 291 105	$109 041 417	$21 950 677	$1 584 194 104	$10 588 832	$8 359 062	$25 613 086	$660 666 720	$2 521 705 003

YEAR	EDUCATIONAL								
	Universities, colleges and professional schools other than state normal schools	State normal schools and colleges for training of teachers	Public schools	Schools other than public schools	Schools for deaf, dumb and blind	Schools for feeble-minded	Libraries	History and art	Parks, playgrounds and gardens
1915.....	$83 485 725	$7 493 910	$176 055 601	$41 529 490	$5 342 100	$1 007 514	$37 641 225	$8 395 241	$698 334 324

a To the left of the "Aggregate" column is indicated the "ownership" of the exempt property. The "Private ownership" column on the left contains all exempt property other than that owned by the federal government, the State or the municipalities. To the right of the "Aggregate" column is the value of exemptions classified as to "use."

Value of real estate exemptions for the whole State of New York, for the year 1915 (*continued*)

YEAR	AGRICULTURAL		RELIGIOUS				FRATERNAL AND BENEVOLENT	
	Exhibition buildings and ground of agricultural societies	Property of granges	Buildings and grounds used as places for religious worship	Property of religious corporations occupied by officiating clergymen	Property owned by clergymen	Moral and mental improvement	Fraternal	Benevolent
1915	$1 133 022	$8 585	$279 323 936	$8 083 338	$1 660 930	$20 243 716	$6 435 995	$29 822 665

YEAR	CHARITABLE			CURATIVE						
	County, city, town and village homes	Homes for children	Homes for veteran soldiers and sailors	General hospitals and dispensaries	Hospitals for insane	Tuberculosis hospitals	Hospitals for contagious diseases	Hospitals for convalescents	Maternity hospitals	Hospitals for children
1915	$25 114 432	$17 877 545	$3 605 050	$59 227 290	$20 907 845	$1 247 830	$180 645	$172 700	$654 000	$1 632 500

Value of real estate exemptions for the whole State of New York for the year 1915 (*continued*)

YEAR	CURATIVE	PROTECTIVE				DEFENSIVE			
	Hospitals for other special diseases	Fire	Police	Jails, penitentiaries and other places for punishment of crime	Lighthouses	Armories	Forts and army posts	Military reservations and rifle ranges	Arsenals, storehouses and army and navy administration buildings
1915	$2 799 100	$20 196 055	$9 107 285	$36 079 416	$7 730 700	$21 861 545	$16 108 000	$14 315 400	$20 547 875

YEAR	PUBLIC UTILITIES						
	Water systems	Lighting systems	Sewerage systems and disposal plants	Public baths	Public markets	Bridges, docks and ferries	Subways
1915	$84 256 916	$2 283 645	$72 264 666	$2 942 155	$7 229 625	$279 911 103	$139 316 652

Value of real estate exemptions for the whole State of New York for the year 1915 (*concluded*)

YEAR	ADMINISTRATION BUILDINGS		MISCELLANEOUS					
	Post office buildings	Court house and administration buildings and grounds	Cemeteries	Fish hatcheries and game farms	Indian reservations	Reforested lands	Property purchased with pension money	Exempt farmland, state canal lands, telegraph companies, etc.
1915	$25 535 295	$129 123 524	$61 556 045	$89 500	$927 020	$50 725	$11 274 039	$19 582 563

Total value of exemptions, total value of real estate and percentage which total value of exemptions is of total assessed value of real estate, New York, 1904–15

YEAR	FEDERAL	STATE	COUNTY	CITY	TOWN	VILLAGE AND SCHOOL DISTRICT	PRIVATE OWNERSHIP	TOTAL VALUE OF EXEMPTIONS	TOTAL ASSESSED VALUE OF REAL ESTATE	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	$75 816 855	$69 502 912	$11 294 010	$771 529 602	$13 702 715	$6 423 970	$379 644 918	$1 327 914 982	$7 051 455 025	18 83
1905	78 166 549	81 915 127	12 993 205	800 059 563	15 010 103	7 222 960	393 985 904	1 389 353 411	7 312 621 452	19 00
1906	85 975 949	83 749 734	16 270 075	860 034 607	15 260 932	7 260 615	415 640 347	1 484 192 259	7 933 057 917	18 71
1907	86 813 449	78 979 348	14 764 575	818 555 746	1 884 590	124 006 387*a*	445 975 304	1 570 979 399	8 553 298 187	18 37
1908	97 732 549	84 860 768	18 603 575	945 021 801	1 542 205	24 494 425	474 929 173	1 647 184 496	9 117 352 838	18 07
1909	99 019 099	86 153 550	20 295 350	994 502 528	1 411 845	25 390 740	486 978 571	1 713 751 683	9 266 628 484	18 49
1910	89 595 649	87 739 801	19 998 340	1 033 337 355	2 292 358	25 102 942	530 029 301	1 788 095 546	9 639 001 868	18 55
1911	105 590 849	98 902 777	28 732 947	1 178 791 445	2 232 766	27 361 275	586 272 225	2 027 884 284	10 561 501 373	19 20
1912	108 027 074	99 991 550	28 337 420	1 195 831 968	2 550 410	26 790 055	602 056 350	2 063 584 827	10 684 290 188	19 31
1913	100 747 649	102 535 445	26 781 585	1 380 169 494	4 277 535	27 308 255	629 064 774	2 270 884 737	10 960 260 892	20 72
1914	101 579 289	109 934 105	38 038 095	1 430 673 019	11 805 721	30 639 184	654 486 819	2 377 156 232	11 146 271 012*b*	21 33
1915	101 291 105	109 041 417	21 950 677	1 584 194 104	10 588 832	33 972 148	660 666 720	2 521 705 003	11 328 994 973*b*	22 26

a This unusual amount distributed for the most part in subsequent years in the column marked "City." *b* Includes special franchise.

Part 6

Tables Showing Amount of Property Exempt for Each County of New York State, 1900–15

[203]

Albany county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGES AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	$2 099 375	$22 475 750	$481 000	$5 938 796	$141 425	$17 000	$13 030 210	$44 183 556	$97 129 619	45 49
1905	2 149 374	26 737 550	518 500	6 646 410	148 000	17 000	14 570 533	50 787 367	98 133 927	51 75
1906	2 149 374	30 494 950	518 500	6 936 155	187 300	.....	14 798 445	55 084 724	101 202 355	54 43
1907	2 149 374	30 876 600	518 150	5 414 035	18 000	1 779 550	15 076 654	55 832 363	104 695 395	53 33
1908	2 149 374	31 001 600	524 150	7 326 635	.....	226 550	15 288 982	56 517 291	109 367 859	51 68
1909	2 149 374	34 556 600	694 150	7 501 725	.....	235 100	15 718 511	60 855 460	111 814 949	54 43
1910	2 149 374	35 141 020	694 150	7 702 525	2 000	270 600	16 128 571	62 088 240	116 757 541	53 18
1911	2 149 374	32 181 920	694 150	8 168 485	3 200	270 350	16 859 007	60 326 486	121 232 300	51 66
1912	2 149 374	32 227 500	694 150	8 121 025	12 000	270 600	16 781 741	60 256 390	124 625 831	50 00
1913	2 149 374	33 267 700	996 350	9 324 300	28 200	235 000	16 730 950	62 731 874	124 995 977	50 19
1914	2 649 374	36 563 320	2 269 350	10 162 300	.....	273 700	18 005 950	69 923 994	134 224 197	52 09
1915	2 660 710	36 600 800	2 378 950	11 451 200	113 900	347 500	20 190 925	73 743 985	140 512 573	52 48
Allegany county										
1904	.....	$12 145	$55 000	.....	$243 825	$63 750	$831 564	$1 206 284	$14 889 960	8 10
1905	.....	12 195	65 000	.....	255 850	133 500	907 087	1 373 632	15 214 134	9 05
1906	.....	13 100	80 000	.....	277 190	52 200	1 039 898	1 462 388	15 679 320	9 33
1907	.....	12 100	85 000	.....	62 000	273 855	1 128 945	1 561 900	16 107 525	9 70
1908	.....	15 595	85 000	.....	16 850	318 365	1 184 798	1 620 608	16 581 345	9 77
1909	.....	15 565	85 000	.....	4 700	327 815	1 246 334	1 679 414	17 158 560	9 79
1910	.....	73 250	85 000	.....	30 900	345 390	1 234 097	1 768 637	17 472 540	10 12
1911	.....	74 350	100 000	.....	25 050	355 225	1 277 284	1 831 909	17 739 934	10 33
1912	.....	82 800	55 000	.....	30 800	348 375	1 269 180	1 786 155	22 869 124	7 81
1913	.....	94 200	100 000	.....	81 925	307 800	1 221 495	1 805 420	24 499 140	7 39
1914	.....	268 335	110 000	.....	476 700	363 150	1 148 026	2 366 211	26 174 192	9 04
1915	.....	127 550	110 000	.....	302 955	550 075	1 510 693	2 601 273	27 387 798	9 50
Broome county										
1904	$150 000	$1 590 000	$1 000 000	$3 234 800	$114 330	$12 000	$1 532 547	$7 633 677	$33 783 696	22 60
1905	150 000	1 609 000	1 120 000	3 819 200	179 175	84 020	1 925 466	8 886 861	34 922 879	25 45
1906	150 000	1 688 000	1 050 100	3 817 000	203 405	57 200	1 977 737	8 943 442	35 601 333	25 12
1907	150 000	1 735 000	1 050 000	3 302 800	12 630	692 475	2 136 509	9 079 414	36 317 101	25 00
1908	150 000	1 740 000	1 080 000	3 310 450	12 500	352 770	2 376 018	9 021 738	36 950 049	24 42

Broome county (*concluded*)

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGES AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1909	$150 000	$1 240 000	$1 100 000	$3 853 200	$6 030	$365 450	$2 263 138	$8 977 818	$37 456 180	23 97
1910	150 000	1 740 000	1 100 000	3 669 450	14 850	369 250	2 444 531	9 488 081	38 216 764	24 83
1911	150 000	1 740 000	1 000 000	3 735 050	3 500	262 950	2 280 950	9 172 450	39 059 952	23 48
1912	150 000	1 740 000	1 050 000	3 552 450	34 900	347 100	2 525 020	9 399 470	47 731 529	19 69
1913	150 000	1 754 300	1 050 000	3 783 350	180 900	243 900	2 781 142	9 943 592	49 895 016	19 93
1914	150 000	254 300	1 000 000	4 010 175	237 440	745 900	2 274 452	8 672 267	52 117 300	16 64
1915	150 000	1 754 300	1 030 000	3 714 650	106 040	672 595	3 031 331	10 458 916	55 569 316	18 82
Cattaraugus county										
1904	$107 700	$40 100	$111 640	$341 387	$318 710	$46 600	$995 493	$1 961 630	$23 614 576	8 31
1905	.....	70 150	111 640	322 887	326 929	32 300	1 132 745	1 996 651	23 781 164	8 40
1906	.....	6 358	115 000	398 587	338 582	38 800	1 137 054	2 034 381	24 435 737	8 33
1907	.....	42 400	140 000	246 150	20 025	508 360	1 182 855	2 139 790	25 313 998	8 45
1908	.....	56 000	140 000	382 150	45 600	391 425	1 192 927	2 208 102	25 726 763	8 58
1909	28 000	131 960	140 000	544 150	43 800	422 275	1 271 292	2 581 477	26 258 614	9 83
1910	28 000	60 000	140 000	547 650	49 200	425 900	1 530 024	2 780 774	26 659 891	10 43
1911	30 000	60 000	140 000	525 650	50 750	442 075	1 601 349	2 849 824	27 376 142	10 40
1912	70 000	55 000	140 000	525 650	70 000	413 940	1 615 000	2 889 590	33 979 457	8 50
1913	70 000	55 000	140 000	412 800	50 150	301 715	1 469 045	2 498 710	38 147 866	6 55
1914	70 000	126 060	140 000	959 400	226 725	286 910	1 654 077	3 463 172	43 366 948	7 99
1915	70 000	72 180	174 000	1 022 900	337 930	389 700	1 864 107	3 930 817	44 319 102	8 87
Cayuga county										
1904	$101 200	$1 401 900	$160 000	$1 083 500	$192 050	$18 100	$2 294 168	$5 250 918	$32 326 307	16 24
1905	126 000	1 402 360	180 000	1 109 500	190 850	17 100	2 413 397	5 439 207	32 688 666	16 64
1906	126 500	1 410 025	183 000	1 109 500	248 450	12 800	2 470 079	5 560 345	33 963 913	16 37
1907	101 500	1 402 230	183 000	675 500	1 500	575 000	2 635 867	5 573 597	34 868 827	15 98
1908	102 000	1 429 980	183 000	1 191 500	1 550	224 500	2 823 329	5 955 859	35 462 642	16 79
1909	101 500	1 405 885	180 000	1 137 500	1 000	302 800	2 963 050	6 091 735	35 845 177	16 99
1910	103 050	1 400 000	160 000	616 200	21 125	213 300	2 975 151	5 488 826	36 323 417	15 11
1911	102 400	1 440 000	180 000	789 300	18 105	223 575	3 139 174	5 892 554	40 002 527	14 73
1912	102 400	1 445 110	180 000	860 400	24 325	212 275	2 976 200	5 800 710	44 818 496	12 96

1913	132 500	1 440 000	180 000	807 775	13 400	168 550	2 573 860	5 316 085	46 767 952	11 37
1914	157 000	1 240 000	183 000	838 920	33 680	208 810	2 974 992	5 636 402	47 627 833	11 83
1915	155 000	1 442 210	183 000	841 040	79 080	293 400	3 216 761	6 210 491	51 171 514	12 14
Chautauqua county										
1904	$213 500	$244 585	$177 000	$1 130 300	$308 695	$272 300	$362 480	$4 708 860	$39 393 769	11 95
1905	213 500	254 984	184 000	1 134 800	312 050	251 300	2 435 544	4 786 178	40 132 111	11 93
1906	213 000	302 945	84 000	1 174 800	324 750	248 300	2 569 114	4 916 909	41 519 609	11 84
1907	213 000	302 269	76 000	1 034 950	81 410	1 250 885	2 900 086	5 858 600	43 777 933	13 38
1908	213 000	302 268	124 000	1 869 500	6 390	642 745	2 986 345	6 144 248	45 477 371	13 51
1909	213 650	252 023	374 000	1 854 100	3 450	625 545	3 177 003	6 499 771	46 871 510	13 87
1910	213 000	250 200	274 000	1 937 325	14 073	634 105	3 149 786	6 472 489	49 066 342	13 19
1911	213 000	232 600	270 000	1 899 550	15 225	616 865	3 359 044	6 606 284	51 615 104	12 80
1912	163 800	235 000	270 000	2 108 560	34 700	677 740	3 264 715	6 754 515	62 096 744	10 88
1913	163 800	232 000	268 000	2 043 195	39 000	725 625	3 362 805	6 834 425	66 689 041	10 25
1914	171 565	51 646	293 500	1 641 660	153 775	1 039 590	3 435 224	6 786 960	73 340 955	9 25
1915	171 585	240 600	267 500	2 177 260	286 820	869 640	3 202 690	7 216 095	78 604 486	9 18
Chemung county										
1904	$180 000	$1 575 000	$162 000	$1 068 000	$88 580	$22 000	$1 826 106	$4 921 686	$24 488 980	20 10
1905	180 000	1 575 610	172 300	1 059 500	90 980	50 600	1 846 107	4 975 097	25 056 459	19 86
1906	180 000	1 576 050	182 700	945 500	97 835	61 100	2 116 868	5 160 053	25 827 263	19 98
1907	180 000	1 575 000	189 000	327 500	.....	787 855	2 019 269	5 078 624	26 380 855	19 25
1908	180 000	1 575 450	199 000	1 059 500	3 000	158 255	2 097 765	5 272 970	26 541 769	19 87
1909	180 000	1 575 000	191 500	1 059 500	.....	174 080	2 263 423	5 443 503	27 198 651	20 01
1910	180 000	1 625 000	191 500	975 500	7 400	172 430	2 403 878	5 555 708	27 872 767	19 93
1911	250 000	2 080 000	257 000	1 288 000	13 500	179 080	3 558 803	7 626 383	28 941 090	26 35
1912	250 000	2 580 000	213 000	1 288 000	3 700	68 060	3 082 840	7 485 600	33 964 619	22 04
1913	250 000	2 580 000	180 000	1 363 000	3 500	59 510	3 190 975	7 626 985	37 199 463	20 50
1914	250 000	2 580 300	267 300	1 426 000	3 100	177 090	3 484 190	8 187 980	38 775 942	21 12
1915	250 000	3 580 000	162 000	1 209 800	38 505	1 075 465	3 553 635	9 869 405	42 039 894	23 48
Chenango county										
1904	.....	$252 600	$88 000	.....	$190 320	$86 850	$695 081	$1 312 851	$14 971 720	8 77
1905	.....	302 225	76 500	.....	211 555	117 150	1 024 900	1 732 330	15 200 386	11 40
1906	.....	4 600	78 500	.....	222 325	118 050	1 354 814	1 778 289	15 236 999	11 67
1907	.....	320 320	76 500	.....	54 000	299 840	696 786	1 447 446	15 382 729	9 41
1908	.....	325 260	81 500	.....	15 500	305 165	995 993	1 723 418	15 559 309	11 08
1909	.....	330 000	76 500	.....	3 000	275 490	1 030 797	1 715 787	15 758 960	10 89
1910	.....	335 000	76 500	.....	13 700	282 090	1 094 509	1 801 799	15 828 525	11 38
1911	.....	340 000	76 500	.....	3 550	311 445	1 074 165	1 805 660	15 951 270	11 32
1912	.....	340 000	76 500	.....	22 950	301 975	1 024 880	1 766 305	18 901 068	9 35
1913	.....	360 000	76 500	.....	39 450	396 250	1 100 730	1 972 930	18 992 389	10 39
1914	.....	370 875	76 500	.....	94 475	409 645	1 102 116	2 053 611	19 745 518	10 40
1915	.....	370 050	84 500	$97 900	126 325	346 286	1 110 962	2 136 023	20 979 505	10 18

Clinton county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	$810 000	$1 723 924	$90 000	$338 450	$84 170	.....	$752 367	$3 798 911	$6 376 889	59 57
1905	827 800	1 734 445	102 000	337 950	91 540	$34 000	814 382	3 942 117	6 420 472	61 40
1906	832 800	1 809 371	105 000	337 950	96 120	31 900	839 512	4 052 653	6 639 032	61 04
1907	833 800	1 870 425	170 000	255 700	3 300	314 575	686 320	4 134 120	6 841 673	60 43
1908	833 900	1 854 840	95 000	338 400	4 400	125 165	956 425	4 208 130	9 302 761	45 24
1909	167 650	2 285 663	184 550	332 300	6 960	145 145	925 751	4 048 019	9 406 431	43 04
1910	844 650	2 202 250	184 550	333 100	8 160	138 465	1 186 616	4 897 791	9 441 883	51 87
1911	861 400	2 299 735	184 550	332 300	8 200	142 465	1 175 468	5 004 118	9 561 310	52 34
1912	853 500	177 000	184 550	411 700	6 360	117 660	1 281 400	3 032 190	16 626 748	18 24
1913	853 500	2 258 115	184 550	411 700	47 910	86 855	1 292 065	5 134 695	16 958 950	30 28
1914	19 500	2 110 750	94 550	.....	54 550	152 155	261 205	2 692 710	17 292 495	15 57
1915	853 500	2 282 360	94 550	524 700	47 550	167 295	1 388 249	5 358 204	18 474 980	29 00

Columbia county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	.....	$361 025	$181 000	$589 600	$158 710	$43 800	$942 513	$2 276 648	$22 722 976	10 02
1905	.....	368 625	177 000	563 700	194 060	50 400	1 000 219	2 354 004	22 906 949	10 28
1906	.....	376 725	177 000	593 100	225 410	77 900	1 140 943	2 591 078	22 972 994	11 28
1907	.....	466 275	77 000	437 500	41 500	329 585	1 148 365	2 500 225	23 323 981	10 72
1908	.....	465 775	292 000	496 500	41 500	267 210	1 159 307	2 722 292	23 625 857	11 52
1909	.....	399 000	267 000	540 500	3 700	250 890	1 259 720	2 720 810	23 921 841	11 37
1910	.....	444 872	267 000	397 100	41 200	227 340	1 254 947	2 632 459	24 941 348	10 55
1911	$50 000	555 746	267 000	449 550	55 300	258 290	1 304 565	2 940 451	25 700 410	11 44
1912	50 000	679 820	267 000	407 550	53 700	276 460	1 350 720	3 085 250	27 979 719	11 03
1913	50 000	776 345	267 000	414 550	59 800	295 140	1 362 260	3 225 095	28 262 993	11 41
1914	50 000	876 486	282 000	414 550	139 230	282 515	1 433 901	3 478 682	29 389 226	11 84
1915	75 000	976 951	312 000	504 550	172 375	366 325	1 433 145	3 840 346	31 345 088	12 25

Cortland county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	.....	$225 500	$43 000	$72 300	$80 150	$60 500	$751 070	$1 232 520	$13 039 882	9 45
1905	.....	225 475	43 000	72 300	94 475	55 500	774 240	1 264 990	13 624 901	9 28
1906	.....	250 250	47 000	122 800	110 925	53 000	806 263	1 390 238	13 798 549	10 08
1907	.....	250 475	47 000	17 900	8 300	220 145	824 029	1 367 849	14 058 712	9 73
1908	.....	275 475	47 000	117 700	9 500	167 225	862 028	1 478 928	14 326 311	10 32
1909	.....	276 000	62 000	125 700	20 800	168 988	880 022	1 533 510	14 411 400	10 64
1910	.....	300 000	45 000	141 500	8 750	199 938	1 121 357	1 816 545	14 947 125	12 15
1911	$20 000	310 000	45 000	427 650	21 200	172 658	1 168 493	2 165 001	16 153 600	13 40

1913	132 500	1 440 000	180 000	807 775	13 400	168 550	2 573 860	5 316 085	46 767 952	11 37
1914	157 000	1 240 000	183 000	838 920	33 680	208 810	2 974 992	5 636 402	47 627 833	11 83
1915	155 000	1 442 210	183 000	841 040	79 080	293 400	3 216 761	6 210 491	51 171 514	12 14
Chautauqua county										
1904	$213 500	$244 585	$177 000	$1 130 300	$308 695	$272 300	$362 480	$4 708 860	$39 393 769	11 95
1905	213 500	254 984	184 000	1 134 800	312 050	251 300	2 435 544	4 786 178	40 132 111	11 93
1906	213 000	302 945	84 000	1 174 800	324 750	248 300	2 569 114	4 916 909	41 519 609	11 84
1907	213 000	302 269	76 000	1 034 950	81 410	1 250 885	2 900 086	5 858 600	43 777 933	13 38
1908	213 000	302 268	124 000	1 869 500	6 390	642 745	2 986 345	6 144 248	45 477 371	13 51
1909	213 650	252 023	374 000	1 854 100	3 450	625 545	3 177 003	6 499 771	46 871 510	13 87
1910	213 000	250 200	274 000	1 937 325	14 073	634 105	3 149 786	6 472 489	49 066 342	13 19
1911	213 000	232 600	270 000	1 899 550	15 225	616 865	3 359 044	6 606 284	51 615 104	12 80
1912	163 800	235 000	270 000	2 108 560	34 700	677 740	3 264 715	6 754 515	62 096 744	10 88
1913	163 800	232 000	268 000	2 043 195	39 000	725 625	3 362 805	6 834 425	66 689 041	10 25
1914	171 565	51 646	293 500	1 641 660	153 775	1 039 590	3 435 224	6 786 960	73 340 955	9 25
1915	171 585	240 600	267 500	2 177 260	286 820	869 640	3 202 690	7 216 095	78 604 486	9 18
Chemung county										
1904	$180 000	$1 575 000	$162 000	$1 068 000	$88 580	$22 000	$1 826 106	$4 921 686	$24 488 980	20 10
1905	180 000	1 575 610	172 300	1 059 500	90 980	50 600	1 846 107	4 975 097	25 056 459	19 86
1906	180 000	1 576 050	182 700	945 500	97 835	61 100	2 116 868	5 160 053	25 827 263	19 98
1907	180 000	1 575 000	189 000	327 500	.....	787 855	2 019 269	5 078 624	26 380 855	19 25
1908	180 000	1 575 450	199 000	1 059 500	3 000	158 255	2 097 765	5 272 970	26 541 769	19 87
1909	180 000	1 575 000	191 500	1 059 500	.....	174 080	2 263 423	5 443 503	27 198 651	20 01
1910	180 000	1 625 000	191 500	975 500	7 400	172 430	2 403 878	5 555 708	27 872 767	19 93
1911	250 000	2 080 000	257 000	1 288 000	13 500	179 080	3 558 803	7 626 383	28 941 090	26 35
1912	250 000	2 580 000	213 000	1 288 000	3 700	68 060	3 082 840	7 485 600	33 964 619	22 04
1913	250 000	2 580 000	180 000	1 363 000	3 500	59 510	3 190 975	7 626 985	37 199 463	20 50
1914	250 000	2 580 300	267 300	1 426 000	3 100	177 090	3 484 190	8 187 980	38 775 942	21 12
1915	250 000	3 580 000	162 000	1 209 800	38 505	1 075 465	3 553 635	9 869 405	42 039 894	23 48
Chenango county										
1904	.....	$252 600	$88 000	.....	$190 320	$86 850	$695 081	$1 312 851	$14 971 720	8 77
1905	.....	302 225	76 500	.....	211 555	117 150	1 024 900	1 732 330	15 200 386	11 40
1906	.....	4 600	78 500	.....	222 325	118 050	1 354 814	1 778 289	15 236 999	11 67
1907	.....	320 320	76 500	.....	54 000	299 840	696 786	1 447 446	15 382 729	9 41
1908	.....	325 260	81 500	.....	15 500	305 165	995 993	1 723 418	15 559 309	11 08
1909	.....	330 000	76 500	.....	3 000	275 490	1 030 797	1 715 787	15 758 960	10 89
1910	.....	335 000	76 500	.....	13 700	282 090	1 094 509	1 801 799	15 828 525	11 38
1911	.....	340 000	76 500	.....	3 550	311 445	1 074 165	1 805 660	15 951 270	11 32
1912	.....	340 000	76 500	.....	22 950	301 975	1 024 880	1 766 305	18 901 068	9 35
1913	.....	360 000	76 500	.....	39 450	396 250	1 100 730	1 972 930	18 992 389	10 39
1914	.....	370 875	76 500	.....	94 475	409 645	1 102 116	2 053 611	19 745 518	10 40
1915	.....	370 050	84 500	$97 900	126 325	346 286	1 110 962	2 136 023	20 979 505	10 18

Essex county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	.....	$50 000	$20 000	.....	$101 195	$22 100	$530 047	$723 342	$10 623 322	6 81
1905	$7 500	50 000	23 000	.....	131 575	28 350	641 059	881 484	10 803 065	8 16
1906	6 500	77 000	22 000	.....	103 775	34 500	571 011	814 786	11 096 104	7 34
1907	7 000	.....	12 000	.....	16 450	173 750	671 823	881 023	11 493 314	7 67
1908	7 000	75 000	12 000	.....	26 475	148 000	578 220	846 695	11 673 311	7 25
1909	4 000	75 000	8 500	.....	3 950	200 025	640 992	932 467	11 816 205	7 89
1910	6 500	100 000	7 000	.....	39 750	185 575	488 534	827 359	11 984 422	6 90
1911	6 000	150 000	.....	.....	33 350	144 050	437 640	771 040	12 251 585	6 29
1912	53 000	160 500	.....	.....	38 550	153 825	374 200	780 075	17 828 478	4 38
1913	53 000	.....	.....	.....	41 350	170 795	602 865	868 010	20 026 777	4 33
1914	15 000	221 220	140 000	.....	160 515	215 300	711 664	1 463 699	22 098 787	6 62
1915	15 000	318 600	110 000	.....	238 815	242 385	780 837	1 705 637	26 737 251	6 38

Franklin county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	.....	$208 505	$60 000	.....	$133 460	$13 550	$444 718	$866 233	$10 967 556	7 90
1905	.....	248 505	58 000	.....	168 105	21 550	379 465	875 625	11 233 886	7 79
1906	.....	168 505	78 000	.....	179 230	21 000	419 096	865 831	11 423 525	7 58
1907	.....	20 000	50 000	.....	87 300	175 505	516 512	849 317	11 656 481	7 29
1908	.....	68 000	78 000	.....	13 320	173 255	351 380	683 955	11 875 666	5 76
1909	.....	107 928	58 000	.....	14 400	162 280	399 139	741 747	11 666 505	6 36
1910	.....	68 000	58 000	.....	18 400	160 900	561 856	867 156	12 061 995	7 19
1911	$7 500	34 000	58 000	.....	39 900	162 375	616 815	918 590	12 236 869	7 51
1912	60 000	48 000	58 000	.....	30 400	163 825	624 050	984 275	17 279 339	5 70
1913	60 000	40 000	58 000	.....	45 100	211 010	579 360	993 470	17 875 617	5 56
1914	60 000	78 000	58 000	.....	124 165	248 795	613 575	1 182 535	18 772 463	6 30
1915	60 000	78 000	60 000	.....	220 350	233 185	588 521	1 240 056	20 419 203	6 07

Fulton county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	$8 000	.....	$54 000	$275 200	$32 645	$100	$858 981	$1 228 926	$13 117 512	9 36
1905	10 000	$41 130	60 000	374 200	49 045	1 100	873 951	1 409 426	13 215 561	10 67
1906	50 000	40 680	67 000	348 700	49 195	.....	892 817	1 148 392	13 435 778	8 55
1907	50 000	66 165	97 000	117 000	.....	279 220	871 702	1 481 087	13 876 048	10 68
1908	63 000	41 038	117 000	404 500	.....	40 445	990 987	1 656 970	14 119 227	11 74
1909	50 000	65 000	35 000	382 900	100	43 550	1 097 175	1 673 725	14 347 904	11 67

1910	63 000	65 000	67 000	384 500	1 373	48 525	1 052 329	1 681 727	14 986 370	11 22
1911	88 000	75 000	95 000	671 800	173	52 495	1 313 514	2 295 982	15 553 778	14 76
1912	88 000	75 000	35 000	671 000	400	41 500	1 134 080	2 244 980	19 796 982	11 34
1913	88 000	50 000	113 000	719 000	1 100	60 545	1 465 435	2 497 080	20 429 689	12 22
1914	175 000	75 140	108 000	683 800	58 200	53 395	1 403 485	2 557 020	21 850 395	11 70
1915	175 000	75 000	133 000	693 300	23 210	55 175	1 457 415	2 612 100	22 130 117	11 80
Genesee county										
1904	.....	$565 000	$210 000	.....	$329 175	$221 500	$1 672 656	$2 998 331	$20 876 888	14 36
1905	.....	500 000	210 000	.....	381 925	297 700	1 963 125	3 352 750	20 988 113	15 97
1906	.....	500 000	213 000	.....	371 625	348 400	1 924 985	3 358 010	21 457 824	15 65
1907	.....	500 000	210 000	.....	11 500	727 275	2 210 635	3 659 410	22 241 015	16 45
1908	.....	500 000	265 000	.....	14 100	673 525	2 282 735	3 735 360	23 108 139	16 16
1909	$15 000	500 000	160 000	.....	6 500	698 975	2 527 855	3 908 330	23 952 875	16 32
1910	15 000	500 000	54 500	.....	23 400	724 525	2 369 585	3 686 910	24 608 867	14 98
1911	15 000	500 000	214 500	.....	15 250	721 025	2 456 135	3 921 910	25 231 860	15 54
1912	15 000	500 000	214 500	.....	23 900	1 124 925	2 490 335	4 368 660	29 943 797	14 59
1913	15 000	500 000	160 000	.....	28 400	1 062 600	2 761 035	4 527 035	31 629 542	14 31
1914	15 000	500 000	216 500	.....	822 150	432 960	2 707 450	4 694 060	32 702 877	14 35
1915	15 000	500 325	216 500	$855 500	199 315	281 360	2 865 110	4 933 110	38 385 357	12 85
Greene county										
1904	.....	$25 000	$24 000	.....	$161 500	$68 700	$513 060	$792 260	$12 009 725	6 596
1905	.....	25 000	34 000	.....	166 075	89 200	520 601	834 876	11 970 737	6 974
1906	.....	30 400	37 000	.....	175 850	105 600	487 935	836 785	12 050 923	6 943
1907	.....	30 400	35 000	.....	.....	308 650	513 406	887 456	12 313 768	7 207
1908	.....	30 000	60 000	.....	.....	327 000	568 271	985 271	12 454 735	7 910
1909	.....	30 000	146 000	.....	.....	323 200	600 606	1 099 806	12 572 303	8 747
1910	.....	30 000	160 000	.....	14 300	306 400	582 011	1 092 711	12 556 217	8 702
1911	.....	35 000	160 000	.....	5 200	305 700	565 226	1 071 126	12 566 640	8 523
1912	.....	35 000	160 000	.....	15 200	295 250	603 475	1 108 925	15 625 096	7 097
1913	.....	40 000	160 000	.....	30 000	273 550	592 980	1 096 530	15 487 277	7 080
1914	.....	45 500	160 000	.....	269 410	335 450	565 994	1 376 354	16 912 910	8 137
1915	.....	44 500	160 000	.....	234 310	338 900	613 324	1 391 034	19 236 529	7 231
Hamilton county										
1904	.....	.....	$12 000	.....	$17 200	.....	$22 482	$51 682	$3 612 894	1 43
1905	.....	.....	18 000	.....	26 650	.....	25 375	70 025	3 787 710	1 85
1906	.....	.....	18 000	.....	24 050	.....	28 641	70 691	3 846 656	1 84
1907	.....	.....	18 000	.....	800	$30 125	24 341	73 266	3 928 256	1 86
1908	.....	$40	18 000	.....	2 000	30 850	27 661	78 551	3 970 593	1 98
1909	.....	.....	18 000	.....	1 850	46 450	48 255	114 555	4 030 575	2 84
1910	.....	.....	19 000	.....	4 550	25 250	30 055	78 855	4 258 108	1 85
1911	.....	.....	19 000	.....	7 050	32 925	35 040	94 615	4 560 112	2 07
1912	.....	.....	19 000	.....	2 300	27 030	28 870	77 200	5 643 939	1 37
1913	.....	.....	20 000	.....	3 500	31 930	34 165	89 595	6 072 244	1 48
1914	.....	.....	.....	.....	44 350	20 735	19 260	84 345	6 528 225	1 29
1915	.....	.....	21 000	.....	65 550	24 035	27 000	137 585	6 799 960	2 02

Herkimer county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	.....	$85 000	$100 000	$267 000	$300 825	$339 000	$941 119	$2 032 944	$24 886 948	8 17
1905	.....	318 000	100 000	276 000	274 200	386 500	1 016 264	2 370 964	25 235 067	9 40
1906	.....	253 000	194 700	220 000	204 110	344 500	1 154 279	2 370 589	25 482 388	9 30
1907	.....	552 500	110 000	276 000	366 200	379 662	1 068 421	2 752 783	25 631 616	10 74
1908	.....	353 000	116 000	276 000	2 100	780 985	1 173 227	2 701 312	26 358 463	10 25
1909	.....	353 000	107 000	276 000	4 000	794 885	1 283 011	2 817 896	26 980 667	10 44
1910	.....	353 000	107 000	256 500	42 050	773 450	1 272 805	2 804 805	28 778 481	9 75
1911	.....	350 000	150 000	256 500	18 450	830 950	1 402 640	3 008 540	29 391 178	10 25
1912	.....	379 025	165 000	276 500	39 700	687 525	1 440 395	2 988 145	41 005 729	7 29
1913	.....	450 000	165 000	262 500	40 900	979 425	1 705 075	3 602 900	40 684 123	8 86
1914	.....	470 230	165 000	276 500	209 390	1 184 955	1 660 661	3 966 736	43 000 732	9 22
1915	.....	1 352 585	210 000	281 100	363 340	1 142 455	1 959 796	5 309 276	45 848 213	11 58

Jefferson county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	$507 500	$50 000	$127 000	$759 100	$324 275	$113 300	$1 918 152	$3 799 367	$37 916 696	10 0
1905	632 500	50 000	195 000	1 050 500	328 235	144 400	2 036 474	4 437 109	39 334 641	11 22
1906	907 500	55 600	195 000	945 000	398 360	105 700	2 302 061	4 909 221	40 896 106	12 08
1907	929 500	51 600	245 000	625 500	75 800	753 500	2 503 781	5 184 761	42 122 796	12 30
1908	1 159 100	79 000	255 000	1 530 500	37 400	550 480	2 296 427	6 307 907	42 741 760	14 71
1909	2 109 500	79 000	225 000	1 330 500	52 500	559 185	2 543 332	6 889 017	43 154 423	15 96
1910	2 082 800	96 600	215 000	1 328 500	73 100	507 407	2 478 950	6 782 357	43 975 683	15 46
1911	1 580 000	88 100	275 000	1 335 500	55 600	535 800	2 633 495	6 503 495	44 376 550	14 62
1912	1 057 000	86 600	285 000	1 303 800	64 700	395 825	2 662 030	5 854 955	49 381 978	11 86
1913	1 114 500	79 000	225 000	1 322 000	65 500	480 100	3 639 665	6 925 765	49 051 183	12 16
1914	1 115 300	82 800	310 000	1 325 300	281 150	469 975	3 248 220	6 832 565	50 007 442	13 62
1915	1 017 000	98 700	341 500	1 530 300	345 900	512 995	3 249 300	7 095 695	53 496 964	13 26
										6

Lewis county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	.....	$3 190	$62 000	.....	$121 075	$59 150	$335 505	$580 830	$9 259 237	6 27
1905	.....	3 310	62 000	.....	134 410	53 500	387 634	640 854	9 353 014	6 85
1906	.....	1 575	80 000	.....	139 860	53 000	326 814	601 249	9 579 417	6 28
1907	.....	1 670	80 150	.....	23 050	164 680	247 608	517 158	9 758 046	5 30
1908	.....	920	80 000	.....	650	220 425	277 965	579 960	9 872 954	5 87
1909	.....	62 000	.....	.....	22 050	152 640	361 250	597 940	9 961 905	6 00

1910	.....	.....	68 000	.....	25 650	177 155	385 987	656 792	10 048 430	6 54
1911	.....	.....	68 000	.....	26 523	163 375	351 980	609 878	10 257 113	5 95
1912	.....	.....	68 000	.....	24 650	149 995	332 985	575 630	11 961 422	4 81
1913	.....	2 120	68 155	.....	87 550	103 625	301 935	563 385	12 978 587	4 34
1914	.....	1 470	68 153	.....	145 500	113 875	378 719	707 717	13 334 889	5 31
1915	.....	1 470	72 000	.....	108 065	181 925	373 770	737 230	13 588 386	5 43
Livingston county										
1904	.....	$1 005 917	$100 000	.....	$199 350	$140 400	$825 175	$2 270 842	$24 074 017	9 43
1905	.....	1 020 817	100 000	.....	230 050	200 000	844 020	2 394 887	24 230 077	9 88
1906	.....	1 043 700	123 400	.....	243 425	193 600	871 712	2 475 837	24 511 767	10 10
1907	.....	718 317	120 000	.....	3 400	821 525	848 760	2 512 002	25 169 311	9 98
1908	.....	121 200	130 000	.....	17 500	738 650	781 160	1 788 510	25 318 796	7 06
1909	.....	416 600	120 000	.....	3 600	577 925	882 755	2 000 880	25 545 458	7 90
1910	.....	416 600	120 000	.....	26 900	622 075	957 448	2 143 023	26 001 593	8 24
1911	.....	416 600	120 000	.....	19 600	616 260	890 547	2 063 007	26 618 257	7 75
1912	.....	416 600	120 000	.....	59 400	581 725	1 025 425	2 203 150	29 920 422	7 36
1913	.....	416 600	120 000	.....	46 950	674 800	1 063 420	2 321 770	30 593 406	7 59
1914	.....	419 600	145 000	.....	149 430	702 200	1 073 685	2 489 915	31 346 374	7 94
1915	.....	419 600	145 000	.....	149 555	731 845	1 066 082	2 512 082	32 342 666	7 77
Madison county										
1904	.....	$21 900	$125 105	$228 800	$197 775	$158 800	$1 238 457	$1 970 837	$18 212 423	10 82
1905	.....	58 522	140 000	229 400	198 105	185 700	1 233 795	2 045 522	18 275 830	11 19
1906	.....	62 335	155 000	229 600	204 305	172 000	1 405 736	2 228 976	18 312 912	12 17
1907	.....	76 535	220 500	220 600	5 400	439 355	1 456 754	2 419 144	18 758 865	12 90
1908	.....	40 535	215 500	293 700	15 400	381 005	1 456 050	2 402 190	19 008 502	12 64
1909	.....	.....	115 500	306 900	3 500	351 905	1 511 152	2 288 957	19 235 760	11 90
1910	.....	90 000	225 000	307 900	16 100	355 955	1 444 352	2 439 307	19 436 197	12 55
1911	.....	40 000	335 500	311 900	18 400	357 805	1 592 670	2 656 275	19 538 792	13 60
1912	.....	75 000	265 400	307 500	10 100	362 755	1 637 085	2 657 840	21 422 259	12 41
1913	.....	75 000	265 400	312 500	6 600	371 260	1 666 105	2 696 865	22 206 995	12 14
1914	.....	151 435	225 400	331 600	101 700	997 755	1 058 666	2 866 556	22 907 952	12 51
1915	.....	150 535	290 400	331 600	85 150	415 440	1 685 610	2 958 735	24 002 884	12 33
Monroe county										
1904	$621 350	$898 300	$1 175 000	$3 656 725	$302 500	$83 600	$7 991 839	$14 729 314	$141 929 374	10 38
1905	616 500	1 258 300	1 194 500	4 612 441	309 400	89 550	8 612 076	16 692 767	156 618 531	10 66
1906	671 500	1 332 050	1 209 500	5 147 233	293 750	96 350	8 883 124	17 633 507	165 665 161	10 64
1907	671 500	1 318 675	1 264 500	3 073 671	10 900	2 497 557	9 225 174	18 061 977	176 476 927	10 23
1908	671 500	1 763 350	1 224 250	5 205 550	12 100	463 600	11 623 964	20 964 314	184 251 076	11 38
1909	658 000	1 856 400	1 225 750	5 218 450	6 000	454 350	11 805 154	21 224 104	189 745 277	11 19
1910	658 000	2 114 220	1 225 750	5 325 350	59 950	451 950	11 532 743	21 367 963	201 357 499	10 61
1911	662 000	1 824 920	1 231 500	5 616 550	43 800	473 450	11 305 811	21 158 031	213 437 727	9 91
1912	662 000	1 823 425	1 200 000	5 822 325	67 750	477 725	12 249 305	22 303 530	248 964 218	8 96
1913	662 000	1 823 700	1 262 900	5 961 700	75 775	534 100	13 363 550	23 683 725	277 610 908	8 53
1914	662 400	2 314 500	563 000	6 295 450	109 300	621 100	13 801 349	24 367 099	300 718 343	8 10
1915	812 500	2 682 750	1 434 000	7 282 800	210 500	808 400	15 589 249	28 820 199	328 236 354	8 78

Montgomery county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	.....	$ 171 770	$70 250	$266 100	$173 750	$10 000	$965 755	$1 657 625	$24 313 740	6 82
1905	.....	1 471 700	75 000	328 800	188 850	17 000	1 171 545	3 252 895	24 414 063	13 32
1906	.....	1 471 770	55 000	314 600	175 250	14 000	1 298 600	3 329 220	24 810 727	13 42
1907	.....	1 406 270	168 000	66 600	20 100	444 850	1 238 795	3 344 615	25 265 967	13 24
1908	$10 400	1 182 870	93 500	321 100	18 000	171 450	1 128 280	2 925 600	25 783 728	11 35
1909	10 000	1 420 000	126 000	321 100	.....	95 350	969 280	2 941 730	26 058 240	11 29
1910	10 000	1 491 000	60 000	321 500	2 000	114 250	1 123 765	3 122 515	26 646 067	11 72
1911	50 000	1 493 000	80 000	331 100	2 000	160 650	1 447 980	3 564 730	27 157 132	13 13
1912	50 000	1 866 300	80 000	244 900	5 800	164 980	1 610 710	4 022 690	33 159 313	12 13
1913	50 000	1 426 000	148 000	356 350	4 000	159 375	1 806 620	3 950 345	33 681 876	11 73
1914	50 000	1 546 626	150 000	378 600	8 200	186 800	1 698 410	4 018 636	36 812 052	10 92
1915	50 000	1 573 815	153 000	370 200	100 350	192 450	1 722 415	4 162 230	39 974 112	10 41

Nassau county

1904	.....	$10 000	.....	.....	$720 755	$71 450	$3 646 135	$4 448 340	$27 580 300	16 13
1905	$900	10 000	$200 000	.....	718 500	90 300	3 627 090	4 646 790	28 852 138	16 11
1906	900	10 000	200 000	.....	735 500	197 250	3 943 250	5 086 900	32 086 538	15 85
1907	900	10 000	275 000	.....	58 700	1 277 650	3 777 090	5 399 340	39 857 915	13 55
1908	900	10 000	275 000	.....	87 500	1 171 900	4 075 660	5 620 960	41 965 913	13 40
1909	900	10 000	200 000	.....	77 000	1 275 000	4 179 265	5 742 165	46 661 935	12 31
1910	900	10 000	200 000	.....	184 800	1 337 500	4 350 165	6 083 365	85 072 882	7 15
1911	900	11 000	200 000	.....	132 300	1 764 600	4 520 865	6 629 665	89 461 173	7 41
1912	900	.....	200 000	.....	67 500	1 613 500	4 042 465	5 924 365	137 302 244	4 31
1913	.....	.....	200 000	.....	119 500	2 131 900	4 620 040	7 071 440	157 083 440	4 50
1914	900	12 400	200 000	.....	173 565	2 375 800	4 793 660	7 556 325	174 636 601	4 33
1915	.....	12 400	186 100	.....	482 900	2 358 465	4 990 390	8 030 255	192 750 400	4 17

Greater New York

1904	$60 314 000	$4 503 595	$350 000	$708 602 765	.....	.....	$233 468 054	$1 007 238 414	$5 015 463 779	20 08
1905	61 220 200	3 731 195	435 000	734 979 897	$74 500	.....	238 730 688	1 039 171 480	5 221 582 301	19 90
1906	62 359 200	3 654 575	3 811 400	794 288 985	75 480	.....	253 653 172	1 117 842 812	5 738 487 245	20 54
1907	59 883 700	2 184 750	476 000	770 534 020	36 300	$78 081 300	272 851 763	1 184 047 833	6 240 500 602	18 97
1908	69 479 300	2 090 150	3 484 400	872 656 230	.....	.....	293 894 368	1 241 604 448	6 722 415 789	18 47
1909	65 762 200	2 074 650	3 478 750	919 479 390	.....	.....	300 515 941	1 291 310 931	6 807 179 704	18 97

1910	60 740 800	3 353 500	3 478 750	956 692 410	.....	.....	335 071 879	1 359 337 339	7 044 192 674	19 30
1911	73 940 700	15 602 800	10 105 400	1 097 996 290	.....	.....	378 570 269	1 576 215 459	7 858 840 164	20 06
1912	75 830 300	16 145 100	9 199 500	1 114 496 583	.....	.....	389 651 206	1 605 322 689	7 540 418 779	21 29
1913	66 121 900	18 638 050	7 783 300	1 293 923 709	.....	.....	409 533 424	1 796 000 383	7 561 076 209	23 75
1914	69 672 850	18 045 850	18 886 900	1 336 571 555	.....	.....	429 007 618	1 872 184 773	7 517 594 300	24 90
1915	67 129 400	5 077 980	1 369 500	1 474 217 240	.....	.....	418 786 513	1 966 580 633	7 452 145 662	26 39

Niagara county

1904	$114 000	$1 921 740	$77 500	$1 360 500	$167 700	.....	$1 992 053	$5 633 493	$47 297 831	11 91
1905	119 000	1 920 555	77 500	1 621 350	161 450	$600	2 357 672	6 258 127	48 287 857	12 96
1906	399 000	2 133 970	77 500	1 573 900	180 700	400	2 508 331	6 853 801	50 778 539	13 50
1907	422 000	1 920 000	84 500	826 850	8 100	1 750 000	2 852 957	7 115 157	52 649 337	13 51
1908	514 000	1 921 826	84 500	1 873 000	73 200	168 500	2 810 698	7 445 724	54 836 644	13 58
1909	726 800	2 060 000	97 500	1 768 400	7 200	184 200	3 507 443	8 351 543	56 657 346	14 74
1910	726 800	260 000	105 000	1 789 500	14 300	174 550	3 578 063	6 648 213	58 780 692	11 31
1911	726 800	2 100 000	105 000	1 761 850	20 800	1 115 200	3 739 549	9 569 199	64 240 335	14 90
1912	751 800	2 100 000	122 200	1 974 650	15 100	220 850	3 892 690	9 077 290	79 545 806	11 41
1913	742 800	2 115 195	124 900	1 304 790	11 500	250 950	4 011 735	8 561 870	89 144 338	9 60
1914	430 000	2 509 380	235 500	2 517 380	69 500	430 140	4 267 967	10 459 867	95 958 657	11 00
1915	777 800	2 133 540	42 000	2 516 775	137 800	360 850	4 215 978	10 184 743	106 005 653	9 61

Oneida county

1904	$498 000	$2 337 490	$260 000	$1 420 405	$284 020	$54 000	$4 937 343	$9 791 248	$55 387 444	17 68
1905	498 000	2 338 925	260 000	1 536 005	291 815	56 150	5 076 383	10 057 278	57 555 606	17 47
1906	510 000	2 267 105	477 000	1 595 430	312 665	50 150	5 187 901	10 400 251	59 602 914	17 45
1907	510 000	2 241 025	1 137 000	820 880	29 600	1 192 305	5 157 469	11 088 279	61 661 645	17 98
1908	510 000	2 250 125	1 087 000	1 397 650	33 150	368 540	5 567 270	11 213 735	65 645 125	17 08
1909	510 000	2 258 315	1 132 000	1 421 230	13 900	373 245	5 699 250	11 407 940	66 813 085	17 07
1910	510 000	2 334 100	1 182 000	1 596 180	40 250	339 630	5 876 790	11 878 950	63 889 250	18 59
1911	510 000	2 442 250	1 332 000	1 721 990	33 100	428 780	5 948 215	12 416 335	73 717 118	16 84
1912	549 000	2 189 000	925 000	1 603 285	39 210	387 230	6 662 730	12 355 455	76 838 514	16 08
1913	510 000	2 267 000	1 140 300	1 500 380	29 000	453 635	6 656 575	12 556 890	85 315 385	14 72
1914	535 000	2 516 570	1 332 000	2 110 630	110 125	487 785	6 223 914	13 316 024	93 513 297	14 24
1915	553 000	2 391 745	412 000	2 716 350	354 428	472 050	6 810 543	13 710 216	100 713 691	13 61

Onondaga county

1904	$250 000	$701 900	$676 500	$11 050 700	$162 300	$464 100	$8 824 385	$22 129 885	$116 621 792	18 98
1905	250 000	1 209 050	916 500	10 612 200	503 850	217 700	9 131 515	22 840 815	118 051 606	19 35
1906	250 000	1 119 150	1 258 500	10 546 600	415 000	108 400	8 967 910	22 745 560	122 730 082	18 53
1907	250 000	1 238 450	1 531 500	8 379 600	4 500	2 564 700	9 659 950	23 628 700	128 079 212	18 45
1908	250 000	1 314 550	2 281 500	10 237 800	11 250	603 950	9 570 918	24 269 968	131 776 150	18 42
1909	250 000	1 594 450	2 137 500	11 061 200	8 500	596 400	9 650 303	25 298 353	136 266 091	18 57
1910	250 000	1 747 850	2 103 500	10 743 450	35 600	581 900	11 691 143	27 153 443	141 252 127	19 22
1911	250 000	687 150	2 015 500	11 289 375	34 000	615 550	13 067 890	27 959 465	146 817 812	19 04
1912	527 000	1 113 000	2 056 900	11 327 475	44 350	600 400	12 573 500	28 242 625	179 353 619	15 75
1913	641 000	1 270 000	2 084 900	12 022 200	63 500	584 200	13 325 210	29 991 010	186 999 171	16 04
1914	641 000	916 600	1 974 900	12 384 200	844 675	913 250	14 147 692	31 822 317	192 463 452	16 53
1915	641 000	1 393 275	2 974 900	13 105 975	608 382	852 650	13 277 500	32 851 682	201 907 329	16 27

Ontario county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	.....	$330 000	$235 000	$414 096	$316 120	$149 600	$1 617 956	$3 062 772	$28 481 115	10 75
1905	.....	231 517	197 000	433 096	330 825	150 600	2 505 089	3 848 127	28 883 664	13 32
1906	.....	250 774	195 000	436 800	408 650	157 100	2 683 047	4 131 371	29 768 095	13 88
1907	.....	270 064	175 000	354 000	22 500	772 100	2.367 027	3 960 691	30 887 777	12 82
1908	$75 000	280 074	190 000	459 700	35 400	556 050	2 625 145	4 221 369	31 601 016	13 36
1909	75 000	297 463	267 500	459 700	28 650	628 650	2 575 637	4 332 600	32 037 818	13 52
1910	86 000	294 500	322 000	459 700	58 600	631 450	2 680 147	4 532 397	32 658 233	13 88
1911	86 000	291 000	270 000	439 700	60 800	632 950	2 800 055	4 580 505	32 987 864	13 89
1912	150 000	132 885	270 000	741 200	116 100	585 000	2 801 805	4 796 990	38 471 259	12 47
1913	160 000	313 885	270 000	809 500	123 800	221 300	2 934 070	4 832 555	41 207 051	11 73
1914	150 000	90 412	315 000	789 500	111 550	358 050	2 895 644	4 710 156	42 315 886	11 13
1915	150 000	298 575	40 000	1 004 600	200 420	410 600	2 538 646	4 642 841	45 624 481	10 18

Orange county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	$110 000	$1 856 500	$230 000	$807 235	$389 360	$175 700	$3 335 678	$6 904 473	$38 898 138	17 75
1905	1 110 000	1 166 000	135 000	714 985	378 425	276 100	3 177 740	6 958 250	39 775 391	17 49
1906	5 210 000	1 068 500	155 000	694 685	313 925	234 200	3 390 494	11 066 804	40 501 577	27 32
1907	10 110 000	1 168 500	180 000	291 050	10 600	1 075 675	3 425 754	16 261 579	41 283 601	39 39
1908	10 293 900	1 218 500	189 000	751 185	2 100	680 325	3 474 423	16 609 433	42 814 778	38 79
1909	10 275 100	1 168 500	189 000	800 385	30 700	656 825	3 667 043	16 787 553	44 146 650	38 03
1910	10 451 500	1 219 000	180 000	819 385	21 100	645 050	3 927 258	17 263 293	45 908 595	37 60
1911	10 571 500	1 676 100	260 000	1 078 550	39 500	832 250	4 384 178	18 842 178	48 058 517	39 21
1912	10 587 000	1 607 000	240 000	1 204 935	74 800	633 750	4 567 985	18 915 470	61 353 573	30 83
1913	11 087 000	1 643 700	285 000	1 282 475	220 200	528 050	4 553 775	19 600 200	70 220 821	27 91
1914	10 647 000	1 617 900	240 000	1 272 070	251 000	573 650	4 715 972	19 317 592	77 642 815	24 88
1915	10 573 500	1 599 570	286 450	1 324 920	118 000	838 750	4 707 121	19 448 311	84 742 487	22 95

Orleans county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	.....	$370 000	$185 000	.....	$184 600	$830 000	$1 300 110	$2 869 710	$15 548 455	18 46
1905	.....	2 695 000	195 000	.....	192 100	912 090	1 353 107	5 347 297	15 876 249	33 68
1906	$1 200	2 192 000	180 000	.....	190 975	977 590	1 329 472	4 871 507	16 278 692	29 93
1907	.....	2 025 000	190 000	.....	800	322 240	2 195 637	4 733 677	16 728 407	28 30
1908	.....	1 930 000	185 000	.....	800	324 490	2 259 192	4 699 482	17 397 695	27 01
1909	1 200	2 105 000	185 000	.....	2 300	388 500	2 280 093	4 962 093	17 680 133	28 07

1910	1 200	2 530 000	175 000	.....	24 050	283 900	2 297 518	5 311 668	18 096 593	29 35
1911	1 500	2 530 000	175 000	.....	12 400	286 850	2 301 565	5 307 315	18 473 225	28 72
1912	1 500	2 230 000	185 000	.....	15 450	323 650	2 415 560	5 171 160	23 230 864	22 26
1913	1 500	2 485 000	195 960	.....	9 200	347 300	2 480 705	5 519 665	26 983 657	20 46
1914	1 950	1 230 000	.....	.....	68 750	284 770	911 691	2 497 161	30 290 800	8 24
1915	1 900	2 270 000	230 000	.....	135 220	444 040	2 712 970	5 794 130	29 971 598	19 45
Oswego county										
1904	$903 700	$129 250	$172 400	$565 250	$155 520	$36 750	$1 458 901	$3 421 772	$22 595 029	15 14
1905	1 305 200	206 800	174 050	653 593	168 395	22 800	1 571 447	4 084 285	25 094 097	16 28
1906	1 405 200	229 335	174 235	640 600	192 105	10 900	1 646 769	4 299 144	26 263 196	16 37
1907	1 305 200	157 585	180 785	446 650	15 080	516 495	1 595 693	4 217 448	28 433 435	14 83
1908	1 305 200	241 300	202 285	804 550	18 430	351 045	1 455 529	4 378 339	26 974 091	16 23
1909	1 303 300	246 800	280 510	612 000	15 430	239 945	1 770 934	4 468 919	27 310 806	16 36
1910	1 305 300	248 700	272 675	714 600	26 750	229 170	1 943 471	4 740 666	28 257 720	16 78
1911	1 309 500	240 200	300 020	715 000	25 450	327 750	1 947 471	4 865 391	29 012 925	16 77
1912	1 303 500	627 500	287 685	1 009 875	25 450	196 450	2 380 947	5 831 407	33 505 769	17 40
1913	1 303 700	623 000	324 500	805 400	40 400	203 770	2 402 095	5 702 865	33 856 868	16 82
1914	1 306 200	535 100	169 510	1 001 500	103 065	611 180	1 981 928	5 708 483	36 620 307	15 59
1915	1 306 200	502 910	330 120	1 657 275	125 050	242 270	2 478 936	6 642 761	38 743 776	17 15
Otsego county										
1904	.....	$241 000	$110 000	.....	$132 910	$221 950	$933 775	$1 639 675	$19 578 672	8 38
1905	.....	301 500	90 200	.....	273 375	82 550	976 200	1 723 825	19 719 180	8 74
1906	.....	301 500	110 200	.....	282 525	80 200	967 858	1 742 283	19 913 920	8 75
1907	.....	76 000	260 000	.....	61 000	659 350	1 019 420	2 075 770	20 275 608	10 00
1908	.....	226 800	275 100	.....	46 090	792 350	915 170	2 255 420	20 506 015	11 00
1909	.....	301 800	165 000	$233 850	26 000	324 745	1 070 907	2 122 302	20 877 835	10 17
1910	.....	300 000	150 000	237 650	27 200	321 975	1 136 580	2 173 405	21 186 215	10 26
1911	.....	300 000	150 000	239 650	7 200	355 325	1 142 740	2 194 915	21 451 444	10 23
1912	.....	303 800	150 000	245 600	8 250	383 780	1 130 356	2 221 786	26 365 034	8 43
1913	$12 000	302 100	50 000	245 600	70 650	308 325	1 204 230	2 192 905	26 454 631	8 29
1914	30 000	308 840	85 000	209 200	216 200	368 575	1 365 645	2 583 460	27 187 940	9 50
1915	85 000	327 600	150 000	265 600	178 202	390 700	1 240 555	2 637 657	28 352 475	9 30
Putnam county										
1904	.....	.....	$8 000	.....	$86 100	$2 500	$299 454	$396 054	$8 394 222	4 72
1905	.....	.....	5 000	.....	87 450	2 500	338 200	433 150	8 506 866	5 09
1906	.....	.....	5 000	.....	97 250	2 500	330 375	435 125	10 456 480	4 16
1907	.....	.....	10 000	.....	.....	54 700	215 275	279 975	10 598 011	2 64
1908	.....	.....	10 000	.....	17 000	83 400	329 575	439 975	10 965 278	4 01
1909	.....	.....	5 000	.....	17 000	84 400	408 625	515 025	11 234 909	4 58
1910	.....	.....	5 000	.....	17 500	82 550	411 495	516 545	12 180 533	4 24
1911	.....	.....	3 500	.....	17 000	105 900	422 950	549 350	12 475 705	4 40
1912	.....	.....	23 000	.....	17 000	114 300	414 300	568 600	14 513 056	3 92
1913	.....	.....	28 000	.....	19 500	61 250	213 415	322 165	15 795 608	2 04
1914	$10 000	.....	.....	.....	38 700	133 750	424 890	607 340	16 662 308	3 65
1915	10 000	.....	48 000	.....	12 700	141 350	502 615	714 665	17 918 385	3 99

Rensselaer county

[illegible]	[illegible]	[illegible]	[illegible]	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	[illegible]
[illegible]	[illegible]	$2[illegible] 625	$650 000	$2 446 050	$104 275	$117 000	$6 376 349	$10 455 299	$72 921 308	14 34
[illegible]	[illegible]	28[illegible] 725	690 000	2 359 050	233 860	12 000	7 450 520	11 513 155	73 013 034	15 77
[illegible]	[illegible]	289 125	690 000	2 298 835	242 075	12 000	6 816 790	10 828 825	73 600 059	14 71
[illegible]	[illegible]	291 625	690 000	1 932 200	2 500	1 132 800	6 419 093	10 948 218	75 434 372	14 51
[illegible]	[illegible]	289 125	690 000	2 403 900	2 900	221 500	6 699 949	10 778 374	77 117 355	13 98
[illegible]	[illegible]	288 250	690 000	2 489 805	25 000	212 975	6 856 742	11 042 772	78 552 433	14 10
[illegible]	480 000	285 375	740 000	2 413 015	13 100	227 125	7 618 134	11 776 749	79 551 694	14 80
[illegible]	480 000	286 000	740 000	2 463 050	.....	229 950	8 335 170	12 534 170	84 586 984	14 82
1912	480 000	284 525	1 035 000	2 865 915	38 800	205 025	8 741 045	13 650 310	79 009 158	17 28
1913	480 000	285 500	1 000 000	2 714 100	38 600	209 225	9 135 610	13 683 035	82 079 949	16 67
1914	480 000	312 875	1 000 000	2 892 940	202 875	152 315	10 051 022	15 092 027	80 505 347	18 73
1915	480 000	539 025	1 025 000	2 790 540	74 575	236 175	10 572 419	15 717 734	81 405 397	19 31

Rockland county

1904	.....	$7 650	$70 000	.....	$195 950	$56 500	$1 065 210	$1 395 310	$16 001 061	8 72
1905	$25 000	32 090	85 000	.....	216 700	64 000	1 160 025	1 582 815	16 150 428	9 80
1906	25 000	32 600	105 000	.....	218 700	111 700	1 081 425	1 574 425	17 020 619	9 25
1907	100 000	50 000	55 000	.....	5 000	377 400	1 226 700	1 814 100	23 808 447	7 62
1908	100 000	25 860	60 000	.....	5 000	407 000	1 606 900	2 204 760	24 877 787	8 86
1909	100 000	200 950	360 000	.....	.....	569 100	1 992 550	3 222 600	27 778 861	11 60
1910	105 000	159 800	100 000	.....	7 200	577 200	1 914 300	2 863 500	28 974 935	9 88
1911	105 000	4 000	210 000	.....	22 500	647 500	2 142 850	3 131 850	29 925 356	10 47
1912	105 000	125 000	210 000	.....	13 500	813 900	2 654 250	3 921 650	47 578 315	8 24
1913	105 000	.....	210 000	.....	81 000	417 600	1 060 350	1 873 950	45 551 744	4 11
1914	105 000	.....	81 500	.....	906 650	549 750	659 150	2 302 050	42 266 746	5 45
1915	105 000	.....	150 000	.....	44 200	719 750	2 323 600	3 342 550	42 953 572	7 7/8

St Lawrence county

1904	$100 000	$4 338 410	$135 000	$355 250	$580 185	$47 570	$1 795 827	$7 352 242	$37 330 935	19 70
1905	100 000	4 862 000	135 000	360 350	614 870	50 750	1 953 497	8 076 467	38 269 996	21 10
1906	100 000	5 862 000	135 000	356 000	628 610	84 900	2 152 903	9 320 913	38 842 916	24 00
1907	108 000	5 565 870	255 000	219 700	201 420	1 007 545	1 988 315	9 345 850	40 508 735	23 07
1908	108 000	6 563 650	255 000	317 200	207 300	552 310	2 098 965	10 102 425	41 137 308	25 00
1909	4 617 000	1 108 100	240 000	281 350	189 400	545 045	2 309 220	9 290 115	41 618 820	22 32

1910	115 000	4 591 100	240 000	251 400	213 450	644 630	2 349 700	8 405 280	42 742 486	19 67
1911	105 500	2 110 000	240 000	239 900	230 650	649 015	2 529 920	6 104 985	43 045 477	14 18
1912	103 000	1 567 500	240 000	360 800	257 650	449 610	2 303 115	5 281 675	47 578 315	11 10
1913	113 000	1 715 500	240 000	368 100	189 950	472 685	2 070 945	5 170 180	49 574 954	10 43
1914	100 500	1 576 890	242 500	480 450	811 290	692 285	1 899 845	5 803 760	51 319 760	11 31
1915	118 000	521 500	244 000	478 550	613 025	876 370	2 612 165	5 463 610	52 958 981	10 32
Saratoga county										
1904	.....	$42 950	.....	.....	$388 400	$43 750	$803 929	$1 279 029	$24 399 216	5 24
1905	.....	142 950	$83 900	.....	424 250	111 550	975 484	1 738 134	24 480 519	7 10
1906	.....	171 700	85 725	.....	464 100	132 400	1 046 704	1 909 629	25 011 095	7 60
1907	.....	154 750	85 725	.....	131 200	489 850	1 144 184	2 005 709	25 742 643	7 80
1908	.....	53 550	208 225	.....	91 200	473 925	1 054 870	1 881 770	26 532 800	7 09
1909	.....	941 000	85 725	.....	91 200	536 000	1 350 389	3 004 314	26 636 297	11 30
1910	.....	1 040 000	83 900	.....	101 800	503 075	1 303 239	3 032 014	27 085 488	11 19
1911	.....	1 140 000	1 825	.....	104 100	367 625	997 474	2 611 024	26 824 342	9 73
1912	$75 000	2 574 150	85 725	.....	268 700	500 825	901 460	4 405 860	31 531 485	13 97
1913	.....	183 200	92 000	.....	110 000	563 125	1 167 705	2 116 030	32 708 582	6 47
1914	.....	177 900	126 500	.....	350 000	360 050	1 341 555	2 356 005	35 763 470	6 59
1915	12 800	2 750 840	207 000	$632 600	218 615	431 250	1 888 775	6 141 880	36 736 130	16 72
Schenectady county										
1904	.....	$85 400	$209 000	$830 000	$33 035	.....	$1 534 915	$2 692 350	$28 083 098	9 59
1905	.....	85 400	290 000	1 608 275	36 085	$500	1 956 069	3 976 329	30 430 548	13 07
1906	.....	125 400	360 000	1 840 775	52 785	.....	2 510 469	4 889 429	41 107 289	11 89
1907	.....	125 400	360 000	1 560 375	.....	843 095	2 964 158	5 853 028	47 543 745	12 31
1908	.....	125 400	435 000	2 424 150	90	92 400	3 242 435	6 319 495	50 614 406	12 49
1909	$75 000	125 000	435 000	2 802 600	.....	89 495	3 421 954	6 949 049	52 309 044	13 28
1910	75 000	125 000	435 000	2 805 100	490	94 945	3 645 909	7 181 444	54 435 501	13 19
1911	75 000	125 000	510 000	2 844 300	490	99 795	3 719 470	7 374 055	56 503 610	13 05
1912	75 000	125 000	669 200	2 921 350	18 490	126 945	3 900 980	7 836 965	68 829 603	11 39
1913	175 000	125 400	825 000	3 600 850	18 000	139 120	4 155 545	9 038 915	65 564 983	13 80
1914	180 000	125 090	1 118 000	4 295 550	50 200	141 434	4 492 403	10 402 677	74 743 481	14 00
1915	180 000	125 359	1 043 090	4 572 550	27 000	188 125	4 565 514	10 701 638	80 435 843	13 31
Schoharie county										
1904	.....	$1 350	$41 000	.....	$121 885	$27 400	$471 507	$663 142	$10 769 032	6 16
1905	.....	5 475	41 000	.....	145 705	35 600	447 330	675 110	10 734 630	6 29
1906	.....	4 400	41 000	.....	145 190	55 200	492 166	737 956	10 803 108	6 83
1907	.....	3 775	31 000	.....	11 700	173 980	628 891	849 346	10 857 574	7 82
1908	.....	475	34 000	.....	22 000	192 180	636 403	885 058	10 863 601	8 15
1909	$150	3 900	73 000	.....	20 000	198 830	648 762	944 642	10 835 059	8 72
1910	.....	.....	48 000	.....	14 100	197 405	720 865	980 370	10 954 406	8 95
1911	.....	.....	51 000	.....	4 100	188 880	730 430	974 410	11 000 261	8 86
1912	.....	3 900	45 000	.....	9 300	195 130	731 670	985 000	12 012 484	8 20
1913	.....	4 000	45 000	.....	9 400	160 900	728 865	948 165	12 297 894	7 71
1914	.....	4 000	45 000	.....	122 906	270 475	718 525	1 160 906	13 141 220	8 83
1915	.....	24 500	81 000	.....	132 340	280 820	738 643	1 257 303	13 612 315	9 24

Schuyler county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	.....	$500	.....	.....	$39 850	$10 000	$307 516	$357 866	$6 277 719	5 70
1905	.....	.....	$15 000	.....	87 550	5 000	214 716	322 266	6 319 349	5 10
1906	.....	.....	10 000	.....	61 700	2 500	276 146	350 346	6 397 194	5 48
1907	.....	350	10 000	.....	5 000	99 550	235 631	350 531	6 579 995	5 33
1908	.....	.....	.....	.....	5 000	40 700	255 505	301 205	6 590 710	4 55
1909	.....	.....	.....	.....	.....	78 200	250 437	328 637	6 610 789	4 97
1910	.....	.....	.....	.....	.....	41 600	256 822	298 422	6 623 085	4 51
1911	.....	50 000	20 000	.....	.....	68 875	255 435	394 310	6 653 965	5 93
1912	.....	.....	10 000	.....	2 500	64 500	231 965	308 965	8 254 554	3 74
1913	.....	40 000	20 000	.....	4 650	64 200	198 660	327 510	8 846 754	3 70
1914	.....	50 000	18 000	.....	45 150	66 930	233 830	413 910	8 927 499	4 64
1915	.....	50 000	10 000	.....	46 560	61 200	243 477	411 237	9 074 432	4 53
Seneca county										
1904	.....	$1 501 275	$90 000	.....	$208 855	$29 900	$802 031	$2 632 061	$14 365 827	18 32
1905	.....	1 600 400	75 000	.....	180 550	34 500	1 009 105	2 899 555	14 569 707	19 90
1906	.....	1 603 800	90 000	.....	196 750	39 500	970 770	2 900 820	14 846 017	19 54
1907	.....	1 603 800	100 000	.....	.....	276 100	816 655	2 796 555	15 128 978	18 49
1908	.....	1 603 900	90 000	.....	3 500	280 100	832 085	2 809 585	15 341 923	18 31
1909	.....	1 603 750	91 000	.....	400	235 700	856 905	2 787 755	15 455 265	18 04
1910	.....	1 600 400	35 000	.....	600	151 300	563 960	2 351 260	15 844 377	14 84
1911	$12 500	1 600 000	35 000	.....	10 100	119 000	767 680	2 544 280	15 974 741	15 93
1912	19 000	1 343 000	450 000	.....	18 100	222 930	1 020 080	3 073 110	17 102 751	17 97
1913	.....	1 401 225	90 000	.....	39 000	180 350	908 700	2 619 275	18 264 196	14 34
1914	19 000	400 525	75 175	.....	52 810	207 200	827 870	1 582 580	19 142 017	8 27
1915	19 000	1 434 775	.....	.....	104 500	256 990	836 820	2 652 085	19 784 251	13 41
Steuben county										
1904	.....	$1 048 500	$102 000	$324 100	$216 676	$3 000	$1 508 397	$3 202 673	$32 737 608	9 78
1905	$5 000	1 048 500	125 000	336 600	299 115	106 150	2 257 272	4 177 637	33 005 364	12 66
1906	5 000	1 048 500	110 000	374 000	294 725	62 300	2 049 828	3 934 353	33 486 813	11 75
1907	5 000	1 083 500	160 000	239 000	5 350	604 270	2 255 417	4 352 537	34 649 644	12 56
1908	12 000	83 400	320 000	530 500	850	445 525	3 459 739	4 852 014	39 457 729	12 30
1909	60 000	1 083 500	295 800	658 800	102 450	438 875	2 240 433	4 879 858	40 261 478	12 12

1910	66 000	1 083 000	210 000	696 300	21 050	343 425	2 558 212	4 977 987	40 769 256	12 21
1911	66 000	568 000	220 000	572 300	9 650	426 850	2 754 175	4 616 975	42 327 458	10 91
1912	66 000	1 068 000	220 000	649 400	5 800	406 300	2 480 830	4 896 330	47 141 139	10 39
1913	60 000	1 100 000	230 000	708 300	70 450	351 940	3 087 135	5 607 825	49 176 472	11 40
1914	60 000	1 008 350	215 000	787 300	182 385	448 480	2 954 021	5 655 536	50 034 387	11 30
1915	78 000	1 083 350	230 000	813 800	370 865	479 550	3 000 583	6 056 148	51 500 477	11 76
Suffolk county										
1904	$404 500	$6 458 800	$190 000	.....	$676 150	$88 500	$2 102 825	$9 920 775	$52 271 541	18 98
1905	644 500	5 911 000	180 000	.....	515 900	116 500	2 000 500	9 368 400	53 944 279	17 35
1906	768 100	5 064 000	180 000	.....	520 300	109 600	2 086 350	8 728 350	59 252 526	14 73
1907	790 000	2 600 000	180 000	.....	41 100	720 000	2 147 050	6 479 050	64 307 851	10 08
1908	862 000	4 652 000	185 000	.....	45 100	1 013 400	2 444 200	9 201 700	66 184 286	13 91
1909	913 000	3 552 000	185 000	.....	49 300	1 006 500	2 698 650	8 404 450	68 881 236	12 20
1910	1 141 000	3 552 000	185 000	.....	71 000	1 220 050	2 820 420	8 989 470	74 111 994	12 13
1911	1 517 500	5 642 000	100 000	.....	124 100	1 243 600	2 720 705	11 347 905	80 746 895	14 05
1912	1 980 000	5 552 000	330 000	.....	151 375	1 244 100	3 120 275	12 377 750	109 489 409	11 31
1913	2 001 500	5 917 500	333 500	.....	312 900	1 335 800	3 205 180	13 106 380	124 983 060	10 49
1914	1 940 500	5 642 000	342 500	.....	278 804	1 563 800	3 100 590	12 868 194	122 238 522	10 53
1915	1 967 500	6 320 900	400 500	.....	341 335	1 570 450	3 523 475	14 124 160	125 851 546	11 22
Sullivan county										
1904	.....	$1 000	$22 000	.....	$60 815	$2 000	$249 180	$334 995	$5 979 112	5 60
1905	.....	100	22 000	.....	62 960	2 900	249 200	337 160	6 108 972	5 52
1906	.....	.....	22 000	.....	67 960	2 625	257 583	350 168	6 276 636	5 58
1907	.....	.....	22 000	.....	2 500	70 140	246 995	341 635	6 424 390	5 32
1908	.....	100	22 000	.....	.....	78 290	264 090	364 480	6 548 252	5 57
1909	.....	100	11 000	.....	.....	73 375	252 480	336 955	6 700 889	5 03
1910	.....	100	108 000	.....	4 150	70 290	306 645	489 185	6 830 517	7 16
1911	.....	.....	109 000	.....	2 900	66 365	332 620	510 885	6 913 265	7 39
1912	.....	100	109 000	.....	2 900	87 245	347 095	546 340	12 175 385	4 49
1913	.....	.....	.....	.....	111 700	76 690	376 270	564 660	13 451 782	4 20
1914	.....	100	109 000	.....	41 850	101 190	367 205	619 345	15 361 889	4 03
1915	.....	100	109 000	.....	38 275	133 870	550 095	831 340	16 762 611	4 96
Tioga county										
1904	.....	$1 129	$150 000	.....	$199 289	$32 400	$1 245 039	$1 627 857	$12 496 673	13 03
1905	.....	2 370	155 000	.....	217 789	34 400	1 238 647	1 648 206	12 566 557	13 12
1906	.....	2 270	157 500	.....	221 565	32 400	1 229 373	1 643 108	12 752 416	12 89
1907	.....	2 595	160 000	.....	2 000	272 675	1 186 602	1 623 872	12 901 920	12 59
1908	.....	1 595	186 000	.....	.....	247 530	1 263 550	1 698 675	13 118 484	12 95
1909	.....	2 652	155 000	.....	2 000	244 227	1 276 773	1 680 652	13 093 669	12 84
1910	.....	.....	173 000	.....	12 300	267 977	1 278 998	1 732 275	13 175 377	13 15
1911	.....	.....	173 000	.....	24 300	289 602	1 274 905	1 761 807	13 248 512	13 30
1912	.....	.....	.....	.....	27 500	331 160	309 315	667 975	14 648 644	4 56
1913	.....	500	.....	.....	247 500	183 410	455 557	886 967	14 743 315	6 02
1914	.....	770	.....	.....	42 000	136 260	341 553	520 983	14 952 360	3 48
1915	.....	2 270	138 500	.....	48 750	603 775	550 095	831 340	15 298 497	5 43

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
Tompkins county										
1904	$7 000	$100	$86 500	$432 000	$93 300	$61 600	$10 694 075	$11 374 575	$16 077 347	70 75
1905	7 000	948	86 500	524 000	100 450	53 000	10 582 274	11 354 172	15 994 774	70 99
1906	7 000	740	95 500	591 800	115 450	63 100	10 814 994	11 688 584	16 563 452	70 57
1907	8 000	1 190	101 950	406 000	35 800	372 255	12 640 263	13 565 458	17 339 532	78 23
1908	8 000	1 590	51 950	670 000	15 800	199 000	12 569 044	13 515 384	17 579 490	76 88
1909	8 000	1 100	100 000	590 150	800	186 455	12 741 500	13 628 005	17 976 489	75 81
1910	50 000	.....	101 950	585 500	6 290	190 055	12 906 409	13 840 204	18 479 220	74 90
1911	50 000	652 535	100 000	399 700	19 900	172 665	14 713 420	16 108 220	19 096 121	84 35
1912	50 000	669 590	100 000	1 080 700	17 100	131 250	14 985 285	17 033 925	21 360 605	79 75
1913	50 000	802 955	65 000	1 157 000	1 300	218 580	16 331 880	18 626 715	21 945 584	84 88
1914	50 000	850	95 150	1 086 200	71 850	190 200	17 455 521	18 949 771	23 136 279	81 90
1915	50 000	875 569	95 150	1 144 700	81 050	208 025	16 548 698	19 003 192	24 620 950	77 20
Ulster county										
1904	$8 200	$333 600	$178 000	$447 700	$170 740	$49 500	$1 520 709	$2 708 449	$26 279 866	10 31
1905	8 800	333 375	185 000	577 700	152 920	70 250	1 649 705	2 977 750	26 288 533	11 33
1906	8 200	286 965	208 000	577 850	156 945	148 100	1 671 040	3 057 100	26 311 457	11 62
1907	8 200	270 300	208 000	255 150	750	598 720	1 737 922	3 079 042	26 687 205	11 54
1908	8 200	124 472	180 000	578 850	1 150	395 445	1 842 475	3 130 592	27 367 816	11 44
1909	70 000	351 800	199 300	547 600	900	370 170	1 719 895	3 259 665	28 333 793	11 51
1910	70 000	401 800	207 800	559 300	13 797	381 825	1 763 111	3 397 633	28 338 089	11 99
1911	75 000	301 800	227 500	796 500	13 400	366 550	1 840 990	3 621 740	28 743 547	12 60
1912	75 000	282 400	213 800	714 000	14 900	383 775	1 873 325	3 557 200	31 452 512	11 31
1913	75 000	182 400	217 800	713 700	12 400	389 860	1 818 240	3 409 400	36 575 187	9 32
1914	75 000	251 825	213 800	679 720	101 109	374 775	2 080 300	3 776 529	38 901 079	9 71
1915	75 000	263 780	178 000	769 320	262 345	154 925	2 391 990	4 095 360	41 943 197	9 76
Warren county										
1904	.....	$55 000	$25 000	.....	$142 945	$359 300	$544 160	$1 126 405	$8 158 084	13 81
1905	.....	55 100	31 000	.....	171 100	366 000	736 020	1 359 220	8 439 226	16 11
1906	.....	50 000	10 000	.....	192 675	366 000	693 550	1 312 225	8 732 599	15 03
1907	.....	56 790	27 000	.....	7 100	590 325	770 325	1 451 540	9 096 542	15 96
1908	.....	56 740	19 000	$529 400	6 300	64 425	819 265	1 495 130	9 904 178	15 10
1909	.....	56 740	27 000	473 600	4 800	77 855	866 950	1 506 945	10 173 574	14 81

1910	.....	31 740	17 500	453 950	4 500	57 175	744 705	1 309 570	10 493 496	12 48
1911	.....	31 740	17 500	453 600	4 500	72 025	809 810	1 389 175	10 665 431	13 03
1912	.....	25 000	7 500	445 550	14 500	70 100	709 695	1 272 345	17 125 659	7 43
1913	$5 000	25 600	7 500	434 950	4 500	49 650	791 410	1 318 610	19 616 074	6 72
1914	7 000	49 905	32 000	793 600	133 971	55 675	949 241	2 021 392	23 032 591	8 78
1915	20 000	44 500	26 000	818 600	91 415	96 110	1 039 425	2 136 050	22 674 085	9 42
Washington county										
1904	.....	$30 330	$74 000	.....	$249 620	$89 600	$1 057 326	$1 500 876	$17 448 097	8 60
1905	.....	530 330	99 000	.....	273 270	103 150	1 198 331	2 204 081	17 606 106	12 52
1906	.....	35 100	30 000	.....	193 670	78 100	1 087 566	1 424 436	17 646 285	8 07
1907	.....	550 230	128 000	.....	4 575	484 940	1 273 864	2 441 609	19 819 319	12 32
1908	.....	550 330	129 000	.....	10 075	510 000	1 313 958	2 513 363	19 581 484	12 84
1909	.....	550 230	172 600	.....	9 575	511 230	1 298 003	2 541 638	19 588 325	12 97
1910	.....	50 000	.....	.....	15 050	302 490	678 920	1 046 460	19 768 850	5 29
1911	.....	50 000	50 000	.....	15 750	323 850	889 160	1 328 760	19 992 656	6 65
1912	.....	375 000	50 000	.....	7 500	343 290	956 230	1 732 020	22 192 111	7 81
1913	.....	415 230	85 000	.....	218 700	294 240	2 047 620	3 060 790	22 048 683	13 88
1914	.....	1 450 230	145 000	.....	184 800	392 220	1 429 547	3 601 797	22 641 127	15 91
1915	.....	1 745 230	90 000	.....	18 800	578 220	1 447 413	3 879 663	23 352 082	16 61
Wayne county										
1904	.....	$388 698	$155 000	.....	$428 790	$65 400	$1 917 317	$2 955 205	$22 850 804	12 93
1905	.....	979 582	154 600	.....	558 450	110 250	1 646 988	3 449 870	23 019 133	14 98
1906	$180 000	1 030 673	142 000	.....	406 150	113 250	1 914 174	3 786 247	23 566 881	16 07
1907	160 000	1 106 673	164 000	.....	70 000	456 100	1 881 029	3 837 802	24 281 980	15 81
1908	.....	726 500	164 000	.....	262 600	467 820	2 174 645	3 795 565	24 999 058	15 18
1909	.....	1 264 875	179 000	.....	53 000	437 940	1 980 975	3 915 790	25 194 119	15 54
1910	.....	1 250 173	464 000	.....	123 700	445 540	2 029 970	4 313 383	25 558 811	16 88
1911	.....	1 520 170	165 000	.....	72 100	507 040	2 069 045	4 333 355	25 944 164	16 70
1912	.....	1 760 370	165 000	.....	108 700	571 990	2 208 660	4 814 720	31 200 944	15 43
1913	50 000	2 890 390	165 000	.....	232 200	457 240	2 353 856	6 148 686	32 638 709	18 84
1914	50 000	6 930 914	180 000	.....	724 707	655 060	2 091 637	10 632 317	37 576 821	28 29
1915	50 000	7 211 465	195 000	.....	111 525	895 727	2 723 931	11 187 648	39 740 337	28 15
Westchester county										
1904	$800 000	$1 776 220	$472 000	$6 214 868	$1 808 550	$1 014 600	$18 025 832	$30 112 070	$192 601 367	15 63
1905	800 000	4 676 470	497 000	4 960 944	1 544 200	1 295 400	16 727 888	30 501 902	205 270 848	14 86
1906	2 300 200	3 465 805	542 000	5 418 252	1 715 860	1 301 750	18 079 853	32 823 720	241 741 434	13 58
1907	800 000	1 945 005	657 500	3 592 140	12 600	6 357 523	21 716 123	35 080 891	257 826 966	13 61
1908	1 200 000	5 456 750	122 000	6 476 836	89 200	3 971 950	20 946 367	38 263 103	272 997 565	14 02
1909	1 200 000	5 627 050	1 518 200	6 910 328	324 800	4 938 950	20 907 346	41 426 674	282 882 838	14 64
1910	218 000	2 777 200	1 428 200	7 770 860	459 450	4 876 725	26 114 411	43 644 846	312 715 044	13 96
1911	2 018 000	2 777 200	1 552 000	8 968 370	494 500	5 217 300	27 534 620	48 561 990	325 467 456	14 92
1912	2 109 000	2 515 200	1 557 000	9 034 820	232 000	5 931 850	29 076 665	50 456 535	357 119 795	14 13
1913	3 616 800	458 000	2 618 000	10 461 365	527 600	6 497 650	29 118 750	53 298 165	405 788 169	13 13
1914	2 116 600	2 811 200	1 533 300	10 677 724	1 029 400	5 763 950	31 485 676	55 417 850	448 662 156	12 35
1915	2 091 600	3 856 950	1 449 900	13 594 915	964 260	6 648 220	32 286 533	60 892 378	475 463 492	12 81

Wyoming county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	.....	$767	$100 000	.....	$190 465	$148 000	$668 418	$1 107 650	$14 241 736	7 78
1905	.....	100	75 000	.....	198 100	173 100	785 364	1 231 664	14 354 225	8 58
1906	.....	600	75 000	.....	208 600	179 000	816 317	1 279 517	14 711 608	8 70
1907	.....	500	91 000	.....	53 375	269 400	808 840	1 223 115	15 106 907	8 10
1908	.....	.....	56 000	.....	56 200	310 150	924 689	1 347 039	15 435 579	8 73
1909	.....	.....	51 000	.....	45 100	343 050	1 019 263	1 458 413	15 797 932	9 23
1910	.....	.....	51 000	.....	61 600	330 050	1 088 387	1 531 037	16 331 889	9 38
1911	.....	32 100	98 000	.....	60 050	346 300	1 107 400	1 643 850	17 144 347	9 59
1912	.....	32 100	116 000	.....	65 000	406 250	1 157 915	1 777 265	19 749 513	9 00
1913	.....	47 100	35 000	.....	44 800	499 545	1 119 235	1 745 680	21 656 284	8 06
1914	.....	41 745	173 000	.....	156 350	412 550	1 190 514	1 974 159	23 087 318	8 55
1915	.....	30 602	108 000	.....	149 805	503 150	1 285 319	2 076 876	24 409 231	8 51

Yates county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	.....	$450	$21 600	.....	$89 550	$30 000	$443 080	$584 680	$10 091 889	5 79
1905	.....	450	40 000	.....	107 150	50 000	456 895	654 495	10 196 353	6 42
1906	.....	150	59 600	.....	117 650	30 600	504 040	712 040	10 266 461	6 94
1907	.....	300	90 600	.....	1 600	166 325	451 020	709 845	10 302 829	6 89
1908	.....	.....	81 000	.....	1 500	180 150	475 428	738 078	10 507 127	7 02
1909	.....	150	75 000	.....	2 500	249 750	394 030	721 430	10 594 996	6 81
1910	.....	.....	84 600	.....	8 600	212 800	487 985	793 985	10 655 347	7 45
1911	.....	.....	9 600	.....	2 600	120 100	550 615	682 915	10 758 840	6 35
1912	.....	.....	9 600	.....	2 600	108 100	463 955	584 255	12 763 210	4 58
1913	.....	.....	75 000	.....	8 600	187 600	459 615	730 815	13 710 747	5 33
1914	$40 000	150	85 000	.....	49 865	229 400	568 250	972 665	14 112 773	6 89
1915	40 000	10 550	75 000	.....	32 065	401 800	430 175	989 590	14 482 176	6 83

Part 7

Tables Showing Inheritance Tax Rates and Amount of Exemptions[1]

The following tables are intended to supply a brief resumé of the inheritance tax laws of the several states and territories of the United States, showing classes, rates and the amount of exemptions.

Exemptions are classed as conditional and unconditional. Where an amount is allowed as a specific exemption, in any and all events it is designated "unconditional," to distinguish from those cases in which the shares of a decedent's estate are not taxed, provided the same are less than or do not exceed an amount certain — that is, where the exemption is conditional.

Where the words "rate is on excess" are found in a note following the table of any state or territory, the rate per centum given in any respective division applies to the higher or intermediate amounts and not to the lower. The preceding rate, if any, applies to the lower amount.

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[1] The following tables were taken from the "Fourth Annual Report of the Board of Tax Commissioners of the State of Rhode Island January 1, 1916," p. 91–106. Kentucky, New York and Virginia amended in a material way their inheritance tax measures in 1916. Rhode Island, also, in 1916 enacted a law taxing inheritances. These changes are noted herein.

INHERITANCE TAXES

[States asterisked (*) exempt transfers to be used for one or more of the following or kindred purposes: charitable, benevolent, religious, educational, literary, scientific, state, county, municipal.]

Alabama

CLASSES	RATES AND EXEMPTIONS
Had collateral inheritance tax on personal property only from 1848–68	Constitution adopted 1901 allows for collateral to 2½%, but has never been made effective by statute

Arizona

Grandfather, grandmother, father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child	1% on excess of $5000. Transfers less than $10,000, not taxed.				
Uncle, aunt, niece, nephew or lineal descendant of same...	2% on excess of $2000. Transfers less than $5000, not taxed.				
All others.....	Transfers less than $500, no tax	$10,000 or less, 3%	$10,000 to $20,000, 4%	$20,000 to $50,000, 5%	Over $50,000, 6%

Rate is on excess. Exemption applies to individual shares. Exemption in third class applies only when shares are less than $500.

Arkansas *

Father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child	$3000 to widow or minor child, $1000 to others, no tax	$5000 or less, 1%	$5000 to $10,000, 2%	$10,000 to $30,000, 3%	$30,000 to $50,000, 4%	$50,000 to $100,000, 5%	$100,000 to $500,000, 6%	$500,000 to $1,000,000, 7%	Over $1,000,000, 8%
All others.....	$500, no tax	3%	6%	9%	12%	15%	18%	21%	24%

Rate is on excess. Exemption applies to individual shares. Exemption applies only when payment of tax would reduce amount of transfer below exemption.

California *

CLASSES	RATES AND EXEMPTIONS							
Husband, wife, lineal issue, lineal ancestor of decedent, adopted or acknowledged child, lineal issue of either	$24,000 to wife or minor child, $10,000 to others, no tax	$25,000 or less, 1%	$25,000 to $50,000, 2%	$50,000 to $100,000 4%	$100,000 to $200,000, 7%	$200,000 to $500,000, 10%	$500,000 to $1,000,000, 12%	Over $1,000,000, 15%
Brother, sister, descendant of same, son-in-law or daughter-in-law.....	$2000, no tax	3%	6%	9%	12%	15%	20%	25%
Aunt, uncle, descendant of same.....	$1000, no tax	4%	8%	10%	15%	20%	25%	30%
All others.....	$500, no tax	5%	10%	15%	20%	25%	30%	30%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

[illegible] *

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]

Connecticut *

Parent, grandparent, husband, wife, lineal descendant, adopted child, [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Son-in-law or daughter-in-law, step-child, brother or sister of full or half blood, descendant of brother or sister	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
All others	$500, no tax	[illegible]	[illegible]	[illegible]	[illegible]	

Rate on whole amount of transfer. [illegible]

Delaware *

Classes	Rates and exemptions	
Father, mother, grandfather, grandmother, wife, husband, child, adopted child, lineal descendant of decedent	Not taxed	
Brother, sister of whole or half blood, or descendant of same	$500, no tax	Over $500, [illegible]
Aunt, uncle, or descendant of same	$500 no tax	2%
Great aunt, great uncle or descendant of same	$500, no tax	3%
All others	$500, no tax	5%

Tax on collaterals only. Exemption applies to individual shares. Exemption unconditional.

Florida

None	Passage of act by legislature attempted in 1915

Georgia *

Father, mother, husband, wife, child, brother, sister, daughter-in-law, adopted child, lineal descendant of decedent	$5000, no tax	1% on excess	
All others	$5000, no tax	5% on excess	

Exemption applies to individual shares. Exemption unconditional.

Idaho *

	$10,000 to widow or minor child, $4000 to others, no tax	$25,000 or less, 1%	$25,000 to $50,000, 1½%	$50,000 to $100,000, 2%	$100,000 to $500,000, 2½%	Over $500,000, 3%
Husband, wife, lineal issue, lineal ancestor of decedent, adopted or acknowledged child, lineal issue of same						
Brother, sister, or descendant of same, son-in-law, or daughter-in-law	$2000, no tax	1½%	2¼%	3%	3¾%	4½%
Aunt, uncle, or descendant of same	$1500, no tax	3%	4½%	6%	7½%	9%
Great aunt, great uncle, or descendant of same	$1000, no tax	4%	6%	8%	10%	12%
All others	$500, no tax	5%	7½%	10%	12½%	15%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

Illinois *

CLASSES	RATES AND EXEMPTIONS					
Father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child, lineal descendant of decedent	$20,000, no tax	$100,000 or less 1%	Over $100,000, 2%, not upon excess			
Uncle, aunt, niece, nephew, or lineal descendant of same	$2000, no tax	$20,000 or less, 2%	Over $20,000, 4%, not upon excess			
All others	Transfers less than $500, no tax	$10,000 or less, 3%	$10,000 to $20,000, 4%	$20,000 to $50,000, 5%	$50,000 to $100,000, 6%	Over $100,000, 10%

Rate is on excess. Exemption applies to individual shares. Exemption in third class applies only to shares less than $500.

Indiana *

	$10,000 to widow, $2000 to others, no tax	$25,000 or less, 1%	$25,000 to $50,000, 1½%	$50,000 to $100,000, 2%	$100,000 to $500,000, 2½%	Over $500,000, 3%
Husband, wife, lineal issue, lineal ancestor, adopted or acknowledged child, lineal issue of same						
Brother, sister, descendant of same, son-in-law or daughter-in-law	$500, no tax	1¼%	2¼%	3%	3¾%	4½%
Aunt, uncle, descendant of same	$250, no tax	3%	4½%	6%	7½%	9%
Great aunt, great uncle, descendant of same	$150, no tax	4%	6%	8%	10%	12%
All others	$100, no tax	5%	7½%	10%	12½%	15%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

Iowa *

Husband, wife, father, mother, lineal descendant, adopted child, lineal descendant of same	Not taxed	
All others	Estates of $1000 or less, no tax	Over $1000, 5%
Aliens, nonresidents of U. S.	Estates of $1000 or less, no tax	Over $1000, 20% except to brother or sister of decedent, then 10%

Tax on collaterals only. Exemption applies to estate as whole, but only when such estate does not exceed $1000.

Subjects of Great Britain can be taxed only at 5% rate by decision of Iowa Supreme Court, on account of existing treaty.

Kansas *

CLASSES	RATES AND EXEMPTIONS					
Husband, wife, lineal ancestor, lineal descendant, adopted child, lineal descendant of same, son-in-law or daughter-in-law	Not taxed					
Brother, sister	$5000, no tax *a*	First $25,000 or fraction thereof, 3%	Next $25,000 or fraction thereof, 5%	Next $50,000 or fraction thereof, 7½%	Next $400,000, or fraction thereof 10%	Over $500,000, 12½%
All others	Less than $200, no tax	5%	7½%	10%	12½%	15%

Exemption applies to individual shares, but only, in class 3, when shares are less than $200.

a If amount of transfer after allowing exemption of $5000 is less than $200, no tax is imposed. When a distributive share is composed of property both within and without the state, only such proportion of the $5000 exemption is allowed as the value of the property within the state comprising such share bears to the total value of such share.

Kentucky *

Husband, wife, lineal issue, lineal ancestor of decedent, adopted or acknowledged child, lineal issue of same	$10,000 to widow or minor child, $5000 to others, no tax	$25,000 or less, 1%	$25,000 to $50,000, 1½%	$50,000 to $100,000, 2%	$100,000 to $500,000, 2½%	Over $500,000, 3%
Brother, sister, or descendant of same, son-in-law or daughter-in-law	$2000, no tax	1½%	2¼%	3%	3¾%	4½%
Aunt, uncle, or descendant of same	$1500, no tax	3%	4½%	6%	7½%	9%
Great aunt, great uncle, or descendant of same	$1000, no tax	4%	6%	8%	10%	12%
All others.....	$500, no tax	5%	7½%	10%	12%	15%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

Louisiana *

Direct descendants or ascendants or surviving wife or husband of decedent	Transfers less than $10,000, no tax	$10,000 or over, 2%	
All others.....	No exemption	All amounts, 5%	

Exemption applies to individual shares, but only when such shares are less than $10,000.
Tax does not apply to property inherited, bequeathed or donated which has borne its just proportion of taxes prior to the time of such donation, bequest or inheritance.

Maine *

CLASSES	RATES AND EXEMPTIONS			
Husband, wife, lineal ancestor, lineal descendant, adopted child, adoptive parent, son-in-law or daughter-in-law	$10,000 to husband, wife, father, mother, adopted child, adoptive parent, no tax. $500 to others, no tax	$50,000 or less, 1%	$50,000 to $100,000, 1½%	Over $100,000, 2%
Brother, sister, uncle, aunt, nephew, niece, cousin	$500, no tax	4%	4½%	5%
All others.....	$500, no tax	5%	6%	7%

Exemption applies to individual shares, but some courts tax upon entire amount if over exemption, while others tax only the excess over exemption. This uncertainty also prevails in case of large estates and tax may be upon excess or not as court pleases.

Maryland

Father, mother, husband, wife, children, lineal descendants of decedent	Not taxed	
All others	$500 to estate as whole, no tax	Over $500, 5%

Tax on collaterals only. Exemption applies to estate as whole.

Massachusetts *

Husband, wife, lineal ancestor, lineal descendant, adopted child, lineal descendant of same, adoptive parent, lineal ancestor of same, son-in-law or daughter-in-law	$10,000 or less, to husband, wife, father, mother, child, adopted child, adoptive parent, no tax. $1000 or less to others, no tax	$50,000 or less, 1%	$50,000 to $250,000, 2%	$250,000 to $1,000,000, 3%	Over $1,000,000, 4%		
Brother, sister, half or whole blood, niece, nephew	$1000 or less, no tax	$10,000 or less, 2%	$10,000 to $25,000, 3%	$25,000 to $50,000, 5%	$50,000 to $250,000, 6%	$250,000 to $1,000,000, 7%	Over $1,000,000, 8%
All others	$1000 or less, no tax	$50,000 or less, 5%	$50,000 to $250,000, 6%	$250,000 to $1,000,000, 7%	Over $1,000,000, 8%		

Rate is on excess. Exemption applies to individual shares, but only when such shares do not exceed $10,000 or $1000, respectively, in class 1, and $1000 in classes 2 and 3, but in no event must tax reduce the share below the exempted amount; i. e., $10,001 can be taxed only $100, or no share less than $10,101.01 can be taxed at the 1% rate, when the transfer is one entitled to a $10,000 exemption.

Michigan *

CLASSES.	RATES AND EXEMPTIONS	
Grandparent, parent, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child	Transfers less than $5000 to wife, less than $2000 to others, no tax	$5000 or over to wife, $2000 or over to others, 1%
All others	Less than $100, no tax	$100 or over, 5%

Exemption applies to individual shares, but only when such shares are less than $5000 or $2000 respectively, in class 1, and are less than $100 in class 2. Tax applies only to personal property in class 1.

Minnesota *

Wife, lineal issue	$10,000, no tax	$15,000 or less, 1%	$15,000 to $30,000, 1½%	$30,000 to $50,000, 2%	$50,000 to $100,000, 2½%	Over $100,000, 3%
Husband, adopted or acknowledged child, lineal issue of same	$10,000, no tax	1½%	2¼%	3%	3¾%	4½%
Lineal ancestor	$3000, no tax	1½%	2¼%	3%	3¾%	4½%
Brother, sister, nephew, niece, son-in-law or daughter-in-law	$1000, no tax	3%	4½%	6%	7½%	9%
Aunt, uncle, or descendant of same	$250, no tax	4%	6%	8%	10%	12%
All others, except as below	$100, no tax	5%	7½%	10%	12½%	15%
Public hospital, educational, religious or charitable organizations within state	$2500, no tax	2%	3%	4%	5%	6%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

Mississippi

None	No tax

Missouri *

Father, mother, husband, wife, adopted child, direct lineal descendant of testator	Not taxed	
All others	No exemption	All amounts, 5%

Tax on collaterals only. No exemption.

Montana

CLASSES	RATES AND EXEMPTIONS	
Father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child, lineal descendant of decedent	Estates less than $7500, no tax	$7500 or over, 1%
All others	Estates less than $500, no tax	$500 or over, 5%

Exemption applies to estate as whole. Estates less than exemption not taxed in class 1. Exemption in class 2 applies only when estate is less than $500. Intention seems to have been to exempt real estate to direct heirs, but law exempts real estate to all direct heirs except father, mother husband and wife and taxes them at the collateral rate, 5%.

Nebraska

Father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child, lineal descendant of decedent	$10,000, no tax	Over $10,000, 1%				
Uncle, aunt, niece, nephew, or lineal descendant of same	$2000, no tax	Over $2000, 2%				
All others	Transfers less than $500, no tax	$5000 or less, 2%	$5000 to $10,000, 3%	$10,000 to $20,000, 4%	$20,000 to $50,000, 5%	Over $50,000, 6%

Rate is on excess. Exemption applies to individual shares. Exemption in third class applies only when shares are less than $500.

Nevada

Husband, wife, lineal issue, lineal ancestor of decedent, adopted or acknowledged child, lineal issue of same	$20,000 to widow or minor child, $10,000, to others no tax	$25,000 or less, 1%	$25,000 to $50,000, 2%	$50,000 to $100,000, 3%	$100,000 to $500,000, 4%	Over $500,000, 5%
Brother, sister, descendant of same, son-in-law or daughter-in-law	$10,000, no tax	2%	4%	6%	8%	10%
Aunt, uncle, descendant of same	$5000, no tax	3%	6%	9%	12%	15%
Great aunt, great uncle, descendant of same	No exemption	4 %	8%	12%	16%	20%
All others	No exemption	5%	10%	15%	20%	25%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

New Hampshire *

CLASSES	RATES AND EXEMPTIONS
Father, mother, husband, wife, brother, sister, lineal descendant, adopted child, lineal descendant of same, son-in-law or daughter-in-law	Not taxed
All others	5%. No exemption

Tax on collaterals only.

New Jersey *

Husband, wife, child, issue of same, adopted child, issue of same, acknowledged child	$5000, no tax	$50,000 or less, 1%	$50,000 to $150,000, 1½%	$150,000 to $250,000, 2%	Over $250,000, 3%
Father, mother, brother, sister, son-in-law or daughter-in-law	$5000, no tax	2%	2½%	3%	4%
All others	Transfers less than $500, no tax	5%	5%	5%	5%

Rate is on excess. Exemption applies to individual shares. Exemption in third class applies only when shares are less than $500.

New Mexico

None	No tax

New York *

Father, mother, husband, wife, widow or child	First $5000, no tax	Next $25,000 or less, 1%	Next $75,000 or less, 2%	Next $100,000 or less, 3%	Any greater amount, 4%
Brother, sister, wife or widow of a son, husband of a daughter or decedent, acknowledged child	First $500, no tax	2%	3%	4%	5%
All others.....	First $500, no tax	5%	6%	7%	8%

Rate upon all transfers.

North Carolina *

CLASSES	RATES AND EXEMPTIONS					
Lineal issue, lineal ancestor, husband, wife, adopted child	$10,000 to widow, $5000 to minor child, $2000 to others, no tax a	$25,000 or less, 1%	$25,000 to $100,000, 2%	$100,000 to $250,000, 3%	$250,000 to $500,000, 4%	Over $500,000, 5%
Brother, sister, descendant of same	No exemption	3%	4%	5%	6%	7%
All others.....	No exemption	5%	6%	7%	8%	9%

a Except grandchildren, who have but one exemption of the child they represent.
Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

North Dakota *

Husband, wife, father, mother, lineal descendant, adopted child, lineal descendant of same	$20,000 to husband or wife, $10,000 to others, no tax	$100,000 or less, 1%	$100,000 to $250,000, 2%	$250,000 to $500,000, 2½%	Over $500,000, 3%	
Brother, sister, son-in-law or daughter-in-law	$500, no tax	$25,000 or less, 1½%	$25,000 to $50,000, 2¼%	$50,000 to $100,000, 3%	$100,000 to $500,000, 3¾%	Over $500,000, 4½%
Aunt, uncle, descendant of same	No exemption	3%	4½%	6%	7½%	9%
All others.....	No exemption	5%	6%	9%	12%	15%
Aliens, corporations not incorporated in U. S.	No exemption	25%	25%	25%	25%	25%

Rate is on excess. Exemption would seem to apply to estate as a whole.

Ohio *

Father, mother, husband, wife, lineal descendant, adopted child	Not taxed	
All others	$500, no tax	Over $500, 5%

Collateral tax only. Exemption applies to estate as whole.

Oklahoma *

CLASSES	RATES AND EXEMPTIONS				
Father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child	$15,000 to widow, $10,000 to child, $5000 to others, no tax	$25,000 or less, 1%	$25,000 to $50,000, 2%	$50,000 to $100,000, 3%	Over $100,000, 4%
All others	$2500, no tax	5%	6%	8%	10%

Rate is no excess. Exemption applies to individual shares. Exemption unconditional.

Oregon *

Grandfather, grandmother, father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child, lineal descendant of decedent	Transfers less than $10,000, no tax If over $10,000, $5000, no tax	1% on excess			
Uncle, aunt, niece, nephew, lineal descendant of same	Transfers less than $5000, no tax If over $5000, $2000, no tax	2% on excess			
All others	Transfers less than $500, no tax	$10,000 or less, 3%	$10,000 to $20,000, 4%	$20,000 to $50,000, 5%	Over $50,000, 6%

Rate is on excess. Exemption applies to individual shares, with additional exemption in entirety to transfers less than $10,000 in class 1, and $5000 in class 2. Exemption in third class applies only when shares are less than $500.

Pennsylvania

Father, mother, husband, wife, child, step-child, adopted child, lineal descendants of decedent, daughter-in-law	Not taxed		
All others	Transfers less than $250, no tax	$250 or over, 5%	

Collateral tax only. Exemption applies to individual shares, but only when such shares are less than $250.

Rhode Island *

Grandparent, parent, husband, wife, child, brother, sister, nephew, niece, daughter-in-law, son-in-law, adopted or acknowledged child, or to any lineal descendant	$25,000, no tax	$50,000, or less, ½%	$50,000 to $250,000, 1%	$250,000 to $500,000, 1½%	$500,000 to $750,000, 2%	$750,000 to $1,000,000, 2½%	Over $1,000,000, 3%
All others	$1000, no tax	5%	6%	7%	7%	7%	8%

Rate is upon excess. Exemption to be taken out of the first $50,000. Tax imposed for state purposes on net estate on the right to transfer, amount of tax ½ of 1% upon excess value over $5000.

South Carolina

CLASSES	RATES AND EXEMPTIONS
None	No tax

South Dakota *

Wife, lineal issue	$10,000, no tax	$15,000 or less, 1%	$15,000 to $30,000, 1¾%	$30,000 to $50,000, 2%	$50,000 to $100,000, 2½%	Over $100,000, 3%
Husband, lineal ancestor, adopted or acknowledged child, lineal issue of same	$10,000 to all but lineal ancestor, $3000 to lineal ancestor, no tax	1½%	2¼%	3%	3¾%	4½%
Brother, sister, descendant of same, son-in-law or daughter-in-law	$1000, no tax	3%	4½%	6%	7½%	9%
Aunt, uncle, descendant of same	$250, no tax	4%	6%	8%	10%	12%
All others	$100, no tax	5%	7½%	10%	12½%	15%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional. Municipal corporations alone exempt; $2500 exemption allowed to hospital, educational, religious and charitable institutions.

Tennessee *

Father, mother, husband, wife, child, lineal descendants of decedent	Estates less than $10,000, no tax	$20,000 or less, 1%	Over $20,000, 1¼%
All others	Estates less than $250, no tax	$250 or over, 5%	

Rate apparently is not on excess. Exemption applies to estate as whole, but only when entire estate is less than $10,000 in class 1, and $250 in class 2.

Texas *

CLASSES	RATES AND EXEMPTIONS						
Father, mother, husband, wife, direct lineal descendant of decedent	Not taxed						
Lineal ascendant, brother, sister, lineal descendant of same	$2000, no tax	$2000 to $10,000, 2%	$10,000 to $25,000, 2½%	$25,000 to $50,000, 3%	$50,000 to $100,000, 3½%	$100,000 to $500,000, 4%	Over $500,000 5%
Uncle, aunt, lineal descendant of same	$1000, no tax	3%	4%	5%	6%	7%	8%
All others.....	$500, no tax	4%	5½%	7%	8½%	10%	12%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional. Collateral and lineal ascendant tax only.

Utah

No classes.....	$10,000, no tax	$25,000 or less, 3%	Over $25,000, 5%	

Exemption applies to whole estate.

Vermont *

Father, mother, husband, wife, lineal descendant, step-child, adopted child, child of either, son-in-law or daughter-in-law	Not taxed	
All others.....	No exemption	All amounts, 5%

Collateral tax only.

Virginia *

Grandfather, grandmother, father, mother, husband, wife, brother, sister, lineal descendant of decedent	$15,000, no tax	$15,000 to $50,000, 1%	$50,000 to $250,000, 2%	$250,000 to $1,000,000, 3%	Over $1,000,000 4%
All others.....	No exemption	5%	10%	15%	20%

Rate is on excess. Exemption applies to whole estate.

Washington *

CLASSES	RATES AND EXEMPTIONS			
Father, mother husband, wife, lineal descendant, adopted child, lineal descendant of same	$10 000, no tax	1% on excess		
Collateral heirs to and including the third degree of relationship	No exemption	$50,000 or less, 3%	$50,000 to $100,000, 4½%	Over $100,000, 6%
All others	No exemption	6%	9%	12%

Rate is on excess. Exemption applies to estate as whole. Rate of 25% on aliens repealed in 1911.

West Virginia *

	$15,000 to widow, $10,000 to others, no tax	$25,000 or less, 1%	$25,000 to $50,000, 1½%	$50,000 to $100,000, 2%	$100,000 to $500,000, 2½%	Over $500,000, 3%
Wife, husband, child, lineal descendant or lineal ancestor of decedent						
Brother, sister (not half blood)	No exemption	3%	4½%	6%	7½%	9%
All others	No exemption	5%	7½%	10%	12½%	15%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

Wisconsin *

	$10,000 to widow, $2000 to others, no tax	$25,000 or less, 1%	$25,000 to $50,000, 1½%	$50,000 to $100,000, 2%	$100,000 to $500,000, 2½%	Over $500,000, 3%
Husband, wife, lineal issue, lineal ancestor, adopted or acknowledged child, lineal issue of same						
Brother, sister, descendant of same, son-in-law or daughter-in-law	$500, no tax	1¼%	2¼%	3%	3¾%	4½%
Aunt, uncle, descendant of same	$250, no tax	3%	4½%	6%	7½%	9%
Great aunt, great uncle, descendant of same	$150, no tax	4%	6%	8%	10%	12%
All others	$100, no tax	5%	7½%	10%	12½%	15%

Rate is on excess. Exemption applies to individual shares. Exemption must come out of first $25,000, which is always at lowest rate. Exemption unconditional.

Wyoming *

CLASSES	RATES AND EXEMPTIONS		
Father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child, lineal descendant of decedent	$10,000, no tax	Over $10,000, 2%	
All others.....	Transfers less than $500, no tax	$500 or over, 5%	

Exemption applies to individual shares. Exemption in class 2 applies only to shares less than 500.

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Alaska

None	No tax

District of Columbia

None	Act passed House in 1910; failed in Senate

Hawaii

Parent, husband, wife, child, grandchild, adopted child	$5000, no tax	2% on excess	
All others.....	$500, no tax	5% on excess	

Exemption applies to individual shares. Property passing to class 2 may also be taxed as income under income tax law; property passing to class 1 may not be so taxed.

Porto Rico

Wife, child, grandchild, adopted child	Not taxed				
Husband, lineal descendant.....	$200, no tax	$5000, or less, 1%	$5000 to $20,000, 1½%	$20,000 to $50,000, 2%	Over $50,000, 3%
All others.....	$200, no tax	3%	4½%	6%	9%

Rate is on excess. Exemption unconditional.

Philippine Islands

None	No tax

University of the State of New York Bulletin

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Published fortnightly

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New York State Library

Library School Bulletin 41

THIRTY-FIRST ANNUAL REPORT

OF

NEW YORK STATE LIBRARY SCHOOL

1917

	PAGE
Work of the year	7
Faculty	8
Lecturers	8
Attendance	11
Staff instruction and special students	15
Degrees and commencement	15
Notes on the curriculum	16
Summer session	21
Library institute	22
The alumni	25
Positions filled 1916–17	26
New York State Library School Association	31
Necrology	31
Notes and comments	32
Thirtieth anniversary	32
The war and the library school	33
War service and the New York State Library School	34
What kind of position?	35
Gifts	36
Publications	37
Index	39

New York State Library
Albany, September 4, 1917

Hon. John H. Finley
President of the University

DEAR SIR: I respectfully submit herewith and recommend for publication as Library School Bulletin 41, the Thirty-first Annual Report of the New York State Library School, for the school year ending July 30, 1917.

The Library School has never been so firmly established as a definite and useful factor in the educational work of the State. It is a pleasure to note a steadily increasing appreciation of its important service.

Very truly yours
J. I. WYER, JR
Director

THE UNIVERSITY OF THE STATE OF NEW YORK
THE STATE DEPARTMENT OF EDUCATION
Approved for publication this 23d day of April, 1918

President of the University

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NEW YORK STATE LIBRARY

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THIRTY-FIRST ANNUAL REPORT OF THE NEW YORK STATE LIBRARY SCHOOL

FROM AUGUST 1, 1916 to JULY 31, 1917

The abnormal social and financial conditions at present existing throughout the country are responsible for the decline in attendance this past year. A large number of prospective students in both regular and summer courses have been obliged for financial reasons to postpone their entrance. In the case of the young men interested, both enlistment and conscription in the military and naval forces of the United States have operated in many cases to put aside for the time the claims of library work. It seems probable at present that the Library School, in common with educational institutions of higher grade throughout the country, will show a smaller attendance for some time, especially as the school has no intention of lowering its standards to attract more students.

Though the total attendance was smaller than in 1915–16, the average of ability in the student body was encouragingly high, the very difficulties incident on attendance helping to eliminate the less desirable among those inquiring about admission.

The steadily growing recognition of the library as an eminently practical part of any educational system has led to new demands on librarians. These, in turn, have made broadening of the curriculum of the Library School imperative. To a measurable degree the faculty has met the most important of these necessary changes but, to do its best service to the State two things are needed: the addition of one or more full-time instructors with adequate training and experience and the payment of salaries sufficient to get and keep a faculty of the desired caliber. With the growth of work in every library division of the University, less and less time will be available for library school instruction on the part of staff members, who

must either neglect their staff work or be unduly taxed to give the needed amount of time to the work of the school. While the situation is far from critical as yet, thanks to the unselfish service of the faculty, it is bound to become so in a relatively short time unless proper steps are taken to meet the difficulty.

Important specific details of the work of the year are given in the following pages.

FACULTY, 1916–17

James Ingersoll Wyer, Jr, M.L.S. *Director.* Instructor in government documents, advanced reference work; lecturer on American libraries and library administration, 1906–

Frank Keller Walter M.A. M.L.S. *Vice Director.* Instructor in elementary reference work, bookbinding, printing, expansive classification, national bibliography, in charge of library seminar, 1908–

Florence Woodworth B.L.S. *Director's assistant.* In charge of Library School collections and practice work, 1889–

Walter Stanley Biscoe M.A. Instructor in subject bibliography, advanced classification, history of books and foreign libraries, 1887–

Ada Alice Jones (Wellesley). *Secretary of the faculty,* 1891–

Edna M. Sanderson B.A. B.L.S. *Registrar,* 1905–

Katherine Dame B.A. Graduate of Pratt Institute Library School. Instructor in advanced cataloging, 1910–

Jean Hawkins B.M. B.L.S. Instructor in classification, subject headings, elementary cataloging, loan work, shelf work, 1910–

Jennie Dorcas Fellows. Graduate, New York State Library School. Instructor in advanced cataloging, 1911–

Mary Eastwood B.A. Instructor in selection of books, 1912–

William Richard Watson B.S. Instructor in advanced library buildings, library extension, advanced administration, 1916–

Elizabeth Manley Smith B.A. Instructor in order and accession work, 1916–

LECTURERS IN CHARGE OF COURSES

William Reed Eastman M.A. M.L.S. Elementary library buildings

Mary Ellis. Graduate, New York State Library School. Indexer, New York State Library. Indexing.

Charles Frederick Porter B.A. B.L.S. Assistant, Educational Extension Division. Selection of books (junior course)

LECTURERS

The Legislature again appropriated five hundred dollars ($500) for lectures in the library school. Besides the visiting lecturers who were paid from this fund, many of the staff of The University of the State of New York spoke to the school on the specific subjects under their charge. This cooperation has enabled the school to strengthen many of its courses very materially and has directly and indirectly been of benefit in other ways.

In all, thirty-nine persons (including three of the regular lecturers) gave ninety lectures at the different sessions of the school. These include regular courses listed above, lectures supplementary to regular courses and lectures given at the summer session and the library institute.

The list of lecturers, with their subjects follows:

Abrams, Alfred W. *Chief, Visual Instruction Division:* Visual instruction (2)[c]

Bailey, Arthur L. *Librarian, Wilmington (Del.) Institute Free Library:* Library administration

Bartholomew, Wallace E. *Specialist in commercial education, Examinations and Inspections Division:* Literature of commercial education[d]

Bartlett, Henrietta C. *Lecturer:* Rare book bibliography; Rare books and collectors

Betteridge, Grace L. *Traveling libraries and study clubs section:* Traveling libraries and study clubs; Study club programs

Brett, William H. *Librarian, Cleveland Public Library:* The Cleveland Public Library system

Chamberlain, Mary C. *Librarian for the blind, New York State Library:* Work for the blind

Champlin, George G. *Sublibrarian (reference), New York State Library:* Patents

Congdon, Randolph T. *In charge of field work, Examinations and Inspections Division:* Library work with elementary schools; The English syllabus[d]

Crissey, Jane H. *Assistant, Troy (N. Y.) Public Library:* Book repairing[a]

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[a] To both regular and summer schools.

[b] To summer school only.

[c] To both regular school and the library institute for high school librarians.

[d] To the library institute for high school librarians only.

Dickinson, Asa D. *Editorial staff, Dohbleday, Page & Co.:* Opportunities for American librarians in foreign countries

Eastman, William R. Library buildings (6)

Ellis, Mary. *Indexer, New York State Library:* Indexing (7)

Farnum, Royal B. *Specialist in art education, Division of Agricultural and Industrial Education:* Artistic bulletin work; Books on art [d]

Fitzpatrick, John T. *Law librarian, New York State Library:* Law library work (3)

Hall, Drew B. *Recently librarian of the Somerville, Mass., Public Library:* Library administration

Hall, Mary E. *Librarian, Girls High School Library, Brooklyn, N. Y.:* The high school library in the teaching of English [d]

Hannan, William E. *Legislative reference librarian, New York State Library:* Legislative reference work

Horner, Harlan H. *Dean, New York State College for Teachers, Albany:* Lessons of the war [d]

Jackson, Margaret. *Editor, Book Review Digest:* Book reviews and their use in libraries

Johnson, Willard D. *Specialist in Training Classes, The University of the State of New York:* Some factors in effective teaching [d]

Massee, May. *Editor, A. L. A. Booklist:* Book selection for the Booklist

Mudge, Isadore G. *Reference librarian, Columbia University Library:* Reference work in a large university library

Nelson, Peter. *Archivist, New York State Library:* New York State Library manuscripts; Care of manuscripts

Porter, Charles F. *Assistant, Traveling libraries and study clubs section:* Selection of books (24); Traveling libraries (1); Study club programs (1)

Power, Effie L. *Supervisor, Work with schools, Carnegie Library, Pittsburgh:* Book selection for children (2)

Pritchard, Martha C. *Assistant librarian, State Normal School Library, Geneseo, N. Y.:* Library work with high schools

Rhees, Rush. *President, University of Rochester:* Experiences of a library trustee

Robinson, Mrs Theodore Douglas. Experiences of a trustee of a library in a village community

Rose, Ernestine. *Librarian, Seward Park Branch, New York Public Library:* Work with foreigners

Scott, Carrie E. *Assistant state organizer, Indiana Library Commission:* Library commission work in Indiana

Stearns, Lutie E. *Library lecturer:* The library and the new democracy

Sullivan, James. *Director, Division of Archives and History:* The large high school library (2)[c]

Tolman, Frank L. *Reference librarian, New York State Library:* Reference department of the State Library[d]

Webster, Caroline. *Library organizer, Educational Extension Division:* The small libraries of New York State[b]

Wellman, Hiller C. *Librarian, Springfield, Mass., City Library Association:* Library publicity (2)

Whitlock, Herbert P. *New York State Mineralogist:* Lettering and the use of lettered signs

Williams, Sherman. *Chief, School Libraries Division:* Library work with schools; School libraries (3)[d]

Zachert, Adeline B. *Director of Children's Work, Rochester Public Library:* Administration of children's libraries (2)

Miss Gladys V. Lloyd, a general assistant in the school since 1912, withdrew from the staff on account of serious and prolonged illness. The intelligent interest in the school and its work shown by Miss Lloyd and her alert helpfulness deserve appreciative mention.

ATTENDANCE

Forty-four students were enrolled, all but two of whom were eligible for full regular standing. One of the two qualified as a regular student by receiving the B. A. degree from Radcliffe College in March 1917 and the other held the degree of doctor of jurisprudence from the Royal University of Rome. The senior class numbered 13 (including the special student mentioned above, 1 who entered as a junior but completed the two-year course and 1 from the class of 1916 who returned to complete the second year's work). There were 31 juniors. Thirteen of the students were legal residents of New York State, the remaining 31 coming from 19 different states and from British Columbia, Quebec, Denmark and Norway. One of the seniors left early in the year to take a position and one left in March because of illness.

In addition, 6 staff members of other divisions of The University of the State of New York were enrolled for a part of the work; 17

attended the summer session; 15 attended the institute for high school librarians. In all, 82 different persons received instruction from the school.

Graduates of 33 colleges were enrolled in the regular school, 25 being represented by one student each, 6 by 2 each, and the University of Rochester by 3 and Vassar by 4.

Four had done graduate work and 5 had received master's degrees. Thirty-three had library experience before entering the school, 4 held summer positions during their course and 4 completed their school work in addition to staff service in the New York State Library. Two were admitted to the senior class on advanced standing, 1 as a graduate of Drexel Institute Library School with 11 years' subsequent library experience, and the other as a graduate of the Western Reserve Library School with 3 years' subsequent library experience.

The names of the students, their educational preparation and their library experience to the end of the school year (June 15th) are given below. Positions held since leaving the school are listed on pages 26–30.

Seniors: Class of 1917

Adams, Ellen F. Hanover, N. H. B.A. Mount Holyoke College, 1915

Blessing, Arthur R. Slingerlands, N. Y. B.A. Cornell University, 1915; student assistant, Cornell University Library, 1914–15; summer assistant, 1915, 1916

Cannon, Carl L. Albany, N. Y. B.A. University of Kansas, 1912; summer assistant, Free Public Library, Newark, N. J., 1916

Cudebec, Bertha M. (Partial work) Rochester, N. Y. B.A. University of Rochester, 1914; student assistant, University of Rochester Library, 1910–12; assistant, Rochester Public Library, 1912–15; librarian, Albany Free Library, Sept. 1916–date

France, Edna H. Albany, N. Y. B.A. Syracuse University, 1915; temporary assistant, New York State Library, May–June 1917

Harris, Rachel A. Manlius, N. Y. Ph.B. Kalamazoo College, 1906; Ph.M. University of Chicago, 1907; apprentice, Free Public Library, Trenton, N. J., 1906–7; assistant, University of Chicago Library, April 1910–Sept. 1915; assistant, New York State Library School, Sept. 1916–April 1917

Hodgson, James. Albany, N. Y. B.A. University of Iowa, 1915; Summer Library School, 1913; assistant, University of Iowa Library, 1912–15; temporary cataloger, New York Public Library, July–Aug. 1916; assistant, New York State Library, Sept. 1916–date

Lancefield, Hilda M. Amity, Ore. Pacific University, 1908–10; B.A. Whitman College, 1913; assistant, Whitman College Library, 1911–13; New

York State Library School, 1914–15; temporary assistant, Portland, Ore., Library Association, Sept. 1915–16

Horton, Marion L. Pasadena, Cal. B.A. Leland Stanford Junior University, 1911; University of California Summer School in Library Methods, 1912; assistant, catalog department, Stanford University, 1912–13; librarian, High School Library, Freemont, Cal., 1913–16; assistant, University of California Summer School in Library Methods, 1914, 1915; instructor, Riverside (Cal.) Library Service School, Aug. 1916

Love, Cornelia S. Albany, N. Y. B.A. Radcliffe College, 1916; assistant, Episcopal Theological School Library, Cambridge, Mass. 1913–15; cataloger, Massachusetts Institute of Technology, July–Sept. 1915; assistant, Educational Extension Division, The University of the State of New York, Aug. 1916–July 1917

Russell, Harold G. Massena, N. Y. B.A. Hobart College, 1913; summer assistant, Hobart College Library, 1912; assistant New York State Library, Dec. 1916–June 1917

Wiggin, Mary P. New York, N. Y. B.A. Mount Holyoke College, 1897; Drexel Institute Library School, 1905; assistant, 59th St. branch, New York Public Library, 1905–Nov. 1906; assistant, catalog division, Library of Congress, Nov. 1906–Mar. 1910; assistant, Tompkins Sq. branch, New York Public Library, 15 Mar. 1910–15 May 1910; first assistant, 115th St. branch, May 1910–date

Wilcox, Ruth. Cleveland, Ohio. B.A. Oberlin College, 1911; Western Reserve Library School, 1913; assistant, Cleveland Public Library, July 1913–Sept. 1917

Juniors: class of 1918

The students to whom certificates were issued on the completion of the entire school work of the year are indicated by an asterisk.

*Andrews, Winnifred P. Detroit, Mich. University of Michigan, 1900–2; B.L. University of California, 1906; apprentice, Detroit Public Library, 1915–16

*Baker, Charles M. Syracuse, N. Y. B.A. Harvard University, 1910; M.A. 1911

*Beim, Mildred H. Des Moines, Iowa. Drake University, 1911–13; B.A. University of Wisconsin, 1915; summer assistant, Drake University Library, 1911–13; substitute assistant, Des Moines Public Library, 15 Nov. 1915–15 Feb. 1916

*Brewster, Mary B. Litchfield, Conn. B.A. Smith College, 1910; Summer Library School, Simmons College, 1913; assistant indexer, archives department, Connecticut State Library, Sept. 1913–Sept. 1916

*Brown, Ruth. Newport, Tenn. B.A. Cornell University, 1912; assistant, Cleveland Public Library, Sept. 1915–Aug. 1916

*Buck, Edith M. Grinnell, Iowa. B.A. Grinnell College, 1916; apprentice, Stewart Free Library, Grinnell, July–Aug. 1916

Davis, Mildred. Portland, Ore. B.A. Beloit College, 1911; training course, Portland Library Association, 1913–14; branch librarian, Portland Library Association, 14 July–Nov. 1914, reference assistant, Dec. 1914–date

*Dorrance, Frances. Dorranceton, Pa. B.A. Vassar College, 1900; Wood's Hole Biological Laboratory, Summer School, 1900, 1902; University of Berlin, 3 semesters, 1910–14; Columbia University summer school, 1912

* Fisher, Nellie Mignon. Portland, Ore. University of Colorado, 1901–4; B.A. University of Chicago, 1905; branch librarian, Portland Library Association, June 1912–Aug. 1916

Ginsburg, Sophie M. Denver, Col. B.A. University of Denver, 1915; M.A. 1916

* Hinesley, Pearl. Louisville, Ky. B.A. State University of Kentucky, 1909; assistant, circulation department, Louisville Free Public Library, Dec. 1913–date

* Howard, Anna. Norfolk, Neb. University of Nebraska, 1891–92; B.A. University of Chicago, 1906; University of California summer school, 1913

* Johansen, K. Harald R. Copenhagen, Denmark. B.A. Schneecloth's College, 1911; Ph.B. University of Copenhagen, 1915; apprentice, Copenhagen Public Libraries, Mar.–Aug. 1916

* Kingsbury, Ruth. Salt Lake City, Utah. B.A. University of Utah, 1915

* McNitt, Esther U. Indianapolis, Ind. B.A. Vassar College, 1909; M.A. University of Wisconsin, 1913; first assistant, department of Indiana history and archives, Indiana State Library, Dec. 1913–date

Mariotti, Guido (special). Chicago, Ill. Doctor of jurisprudence, Royal University of Rome, 1910; senior attendant, reference department, Chicago Public Library, Oct. 1915–Aug. 1916

* Neumann, Karen. Vejle, Denmark. B.A. College of Vejle, 1913; Ph.B. University of Copenhagen, 1914; assistant, Public Libraries of Vejle, Sept. 1915–April 1916

Parkinson, Herman O. Brooklyn, N. Y. B.A. Dartmouth College, 1913; assistant, Williamsburgh branch, Brooklyn Public Library, July 1914–Mar. 1915; assistant, Newark, N. J., Free Public Library, April–Aug. 1916

* Randall, Elinor E. Providence, R. I. B.A. Brown University, 1915; assistant organizer, Elmwood, R. I., Public Library, Apr.–Aug. 1916

* Santes, Marie M. Austin, Minn. B.A. Carleton College, 1911; apprentice, Owatonna, Minn., Public Library, May–Aug. 1915, 1916

* Sauer, Julia L. Rochester, N. Y. B.A. University of Rochester, 1914; assistant, Rochester Public Library, 1914–15; librarian and story-teller on the Rochester playgrounds, 1915–16

* Schaanning, Hedwig. Kristiania, Norway. "Examen Artium" Trondhjems Katedralskole, 1914; assistant, Deichmanske Bibliotek, Kristiania, Oct. 1915–Sept. 1916

* Stearns, Dorothy M. Lake Megantic, Quebec. B.A. Smith College, 1916

* Taylor, Isabelle L. Burlington, Vt. B.A. Vassar College, 1912; University of Vermont Summer School, 1913; Cornell University Summer School, 1916; assistant, Fletcher Free Library, Burlington, April 1915–Sept. 1916

* Todd, Nancy H. Franklin, Ind. Western College, 1907–9; Ph.B. Franklin College, 1911

Van Sant, Clara. Victoria, B. C. B.A. University of Washington, Seattle, 1910; M.A. Columbia University, 1916; apprentice and assistant, Victoria Public Library, Dec. 1912–July 1915.

Vosper, Zaidee B. Detroit, Mich. Michigan Agricultural College, 1898–1900; B.A. University of Michigan, 1904; assistant, Detroit Public Library, 1913–Sept. 1916

* Weeks, Elisabeth. Rutland, Vt. B.A. Vassar College, 1912; assistant, Vassar College Library, 1913–June 1916
* Wennerstrum, Winnifred. Des Moines, Iowa. Ph.B. Drake University, 1907; Columbia University Summer School, 1912; student assistant, Drake University Library, 1905–6; apprentice, Iowa State Library, 1915–16
* White, Ada J. Byron, N. Y. Oberlin College, 1904–5; B.A. University of Rochester, 1915; assistant, Rochester Public Library, Sept. 1915–Aug. 1916

Young, Malcolm O. North Hanover, Mass. B.A. Amherst College, 1916; student assistant, Amherst College Library, 1916

Staff instruction and special students. During the past year six staff members not eligible for admission to regular standing took work in the school directly bearing on their staff service: one from the Educational Extension Division, one from the Law Library, one from the library for the blind, one from the order section, one from the shelf section and one from the Visual Instruction Division. Permission to take this work was in every case conditioned on the request or approval of the section head. In all, eleven courses were attended by these special students: advanced administration, American libraries, binding, junior book selection, buildings, elementary cataloging, indexing, order and accession work, printing, elementary reference and subject headings. Their names follow: Marcella L. Coughlin, Marion G. Ingalls, Elizabeth C. McMahon, Fred E. Rosbrook, Eleanor E. Smart, Alida Van Volkenburgh.

Degrees and commencement. The commencement exercises were held June 15, 1917. The commencement address, on "The Amateur Professional" was given by Dr Harry Koopman of Brown University. Doctor Koopman's address is printed in the Library Journal for October 1917. Degrees were conferred by Deputy Commissioner of Education Thomas E. Finegan, as follows: master of library science to John Boynton Kaiser, class of 1910 and bachelor of library science to 10 graduates of the class of 1917: Ellen F. Adams, Arthur R. Blessing, Carl L. Cannon, Edna H. France, James Hodgson, Marion L. Horton, Hilda M. Lancefield, Cornelia S. Love, Harold G. Russell, Ruth Wilcox. Since the last report the bachelor's degree has also been conferred on John G. Moulton, class of 1894; Amy Cowley and Marie K. Pidgeon, class of 1914, and Mary Amy Winslow, class of 1916.

The total number of degrees granted to July 1, 1917 is: bachelor of library science, 230; master of library science, 6.

NOTES ON THE CURRICULUM

Two new courses, in high school libraries and business library organization, are planned for the school year 1917–18. These are extensions of parts of courses given for some years and are noted in more detail below.

The typewriting requirement adopted in 1916 has proved of service to the students in giving them an essential minimum facility in the use of that machine and has helped the faculty through better prepared and better looking class work and problems handed in as the result of the students' practice. In the letters notifying candidates of their admission to the school emphasis is placed on the fact that this minimum skill is now a requirement, not merely a recommendation.

Notes on specific courses follow:

Administration. Though there were no changes in general scope or purpose in either of the courses in administration, the specific subjects of the talks by visiting lecturers were quite different and added variety to the work. These subjects are given on pages 9–11. It seems desirable to repeat that much of the instruction in administrative methods is in solution in the different courses and not segregated to make an impressive looking separate course.

A broad classification of the general lectures follow (specific titles are given on pages 9–11).

General administration

Mr William R. Watson (6)
Mr J. I. Wyer, Jr (4)
Pres. Rush Rhees (1)

College and university libraries

Mr James I. Wyer, Jr (4)
Miss Isadore G. Mudge (1)

Public libraries

Mr Arthur L. Bailey (1)
Mr William H. Brett (1)
Mr Drew B. Hall (1)
Mrs Theodore Douglas Robinson (1)

Business library organization. This will be offered as a senior elective in 1917–18. It will include studies of different types of special libraries, their methods and equipment. A large amount

of required reading on the subject will be included. Special attention will be given to different types of files and a considerable number, including practically every approved type, will be studied comparatively. Office equipment will be similarily studied. Librarians in charge of several good special libraries will be invited to lecture on the methods in use in their libraries. The aim throughout will be to train persons to take charge of the information work of modern business organization and the technic will be subordinated to the broader study of underlying principles. Preliminary investigation has shown that abundant material for study and practice is available in the different state departments with their highly specialized activities, all to a large degree dependent on the skill with which their office files and libraries are organized.

High school libraries. This subject will be offered as a separate, elective course for the first time in 1917–18. As stated elsewhere, it is an expansion of the series of seminar appointments and lectures heretofore required from the entire senior class. Only those with liking for school library work and showing some aptitude for it will be encouraged to elect the course. As far as practicable, definite problems will be studied and discussed and formal lectures given only as far as required to maintain the continuity of the course. A large number of books, pamphlets and clippings are available; the State Library furnishes an uncommonly good opportunity for pedagogical investigations, and the Albany High School with one of the largest high school libraries of the country, and the New York State College for Teachers will afford a field for practice. Other school libraries within easy reach can probably be made available as need arises. The School Libraries Division has promised practice on actual problems of book selection and the like as opportunity arises. Some of the smaller school libraries of the State will be organized during March. The privilege of attending classes in pedagogy at the State College for Teachers will be open to anyone feeling the need of such studies.

Library buildings. As the funds for visiting lecturers were again available, Mr William R. Eastman was again engaged to give the elementary course he had given for several years previous. The required minimum number failing to register for the advanced course, it was omitted.

Library extension. In this course an increasing amount of time was given to field work and the amount of formal instruction was correspondingly reduced. Practical work in organizing was done in

the public libraries of Mellenville and North Chatham, the Albany Free Library and the New York State College for Teachers. During March, three other libraries were organized by students as a part of their required field work, bringing the total of libraries so far organized by students' help up to thirty-one.

Library work with children. This course was much briefer than has sometimes been the case. Miss Effie L. Power gave two lectures mainly concerned with book selection for children and Miss Adeline B. Zachert gave two on the administrative side of the work.

Order and accession work. The course in order work was rather extensively revised. The lectures in accession work formerly given by Miss Fellows as a supplement to the course in elementary cataloging were incorporated in the course in order work and treated as an administrative feature of that work.

Seminar. The changes in the seminar courses during the year were considerable. A better arrangement of appointments gave more coherence to the work in both classes. It is of some interest to note that two new courses, high school libraries and business library organization, are outgrowths of work previously done in the seminar. The work in high school library methods has gradually grown from one seminar appointment in the senior year to twelve lectures and appointments with required reading and written reports. Two or three general appointments on the subject with attendance at some lectures will still be required from all students in the senior seminar, but the more intensive study will be confined to those electing the special course. The course in business library organization will be preceded by a few seminar appointments on the essentials of such work.

An interesting piece of work in the senior seminar was the analysis of four reports on cataloging administration submitted to a committee of the American Library Association appointed to investigate the matter. This material has been deposited in the school collection and will serve as a basis for further investigations.

The students' "round table" continued the study of current library topics. A connected program for the year took up the study of library conditions in different European countries. Though entirely a student activity, minutes of the meeting and outlines of the papers presented were regularly submitted to the vice director for criticism.

The report on some subject of current library interest was again required from all seniors. In general they showed an intelligent

grasp of the subjects chosen. A copy of each report, with its accompanying list of references, has been filed in the school collections.

Practice work. A summary of the outside practice in March 1917 follows:

Three libraries in the State were reorganized by members of the senior class: Silver Creek High School Library; Warner High School Library; Wyoming Library Association.

Student practice was also given by the following libraries:

Public libraries. Brookline (Mass.) Public Library; Brooklyn Public Library; Cleveland Public Library; Detroit Public Library; District of Columbia Public Library; Forbes Library, Northampton, Mass.; Hartford (Conn.) Public Library; New York Public Library; Newark (N. J.) Free Public Library; Rochester (N. Y.) Public Library; Springfield (Mass.) City Library Association; Utica Public Library; Wilmington (Del.) Institute Free Library; Worcester (Mass.) Public Library.

College and university libraries. Clark University; Princeton University.

Other libraries. Brooklyn Girls High School Library; Connecticut State Library.

Original bibliography. The following original bibliographies were submitted during the year in partial fulfilment of graduation requirements:

Adams, Ellen F. Colonial New England in fiction

Blessing, Arthur R. Automobiles and motor cycles
To be published by the H. W. Wilson Co.

Cannon, Carl L. Journalism in the United States and England since 1890

France, Edna H. Social problems in English and American fiction published since 1900

Hodgson, James. Index of the flags, mottoes and seals of the United States

Horton, Marion L. Out-of-door books for high school students

Lancefield, Hilda M. Calendar of the Joseph Lane manuscripts in the Oregon Historical Society

Love, Cornelia S. Anthony Trollope

Moulton, John G. Haverhill Whittier collection; list of works by and about John Greenleaf Whittier in the Haverhill, Mass., Public Library

Wilcox, Ruth. Reading list on Nuremberg

Winslow, M. Amy. Irish plays and playwrights; a bibliography of Abbey Theatre dramatics

Harold G. Russell presented a community study of Massena, N. Y.

Library visit. The following summary account of the library trip, April 3–11, by Arthur R. Blessing of the class of 1917 appeared in the Library Journal for May 1917:

Although this year's library trip started officially on Tuesday, April 3d, about twenty out of the forty-four went to White Plains on April 2d to visit Wilson's. There was a very interesting tour of the plant followed by an informal luncheon at the White Plains Club.

Among the libraries covered in New York and vicinity were the New York Public and two branches, Fort Washington and Seward Park; Columbia University; Newark Public; Brooklyn Public; and the Pratt Institute Free Library. Two library schools were included, those of the New York Public and Pratt Institute libraries, both of which entertained hospitably. An especially timely and instructive trip was to the Business branch of the Newark Free Public Library.

In Philadelphia, the first library to be visited was quite properly the Library Company of Philadelphia. A very pleasant afternoon was spent on April 6th at Bryn Mawr where the school visited the college library and other buildings. Other libraries included at Philadelphia were the University of Pennsylvania Library and the Free Library. A short talk by Mr Thomas L. Montgomery, State Librarian of Pennsylvania, was a feature of the Free Library visit.

Washington libraries covered were the Library of Congress; Department of Agriculture Library; Public Documents Library and the District of Columbia Public Library. In spite of war-time regulations, all libraries were thrown open to the school's inspection.

Delightful teas were given the school by the New York Public Library School; Newark Free Public Library; Bryn Mawr College Library; Pratt Institute School of Library Science; and the Brownsville Children's branch of the Brooklyn Public Library. A feature of the trip was a reception given the New York State and the Syracuse University Library Schools at the Home Club in Washington by the District of Columbia Library Association. Interesting moving pictures of various kinds of government work were shown. A well-conducted tour of the District of Columbia Public Library ended the trip.

The questionnaires furnished to each committee as aid in investigating its assigned subject have been extensively revised from year to year. Several requests have been received for copies to be used by librarians in making surveys of their own library

administration. The reports this year were carefully prepared and have already been frequently used by the faculty and others interested in details of work in the libraries visited on the trip and in those in which the students did their practice work during March.

SUMMER SESSION

(From May 31 to July 12, 1917 inclusive)

The general course of six weeks was given this year. The principal additional course included was that on book selection, conducted by Miss Mary Eastwood. The attendance was smaller than usual, due to the same causes that affected the attendance at the regular school. It is probable that some extensive change should soon be made in the content of the summer course. The great increase in the number of local training classes has to a large degree removed the necessity of elementary instruction for staff members of libraries in the larger cities of the State. Although the State has by no means been covered, a large proportion of the better small libraries have on their staffs one or more members trained at some session of the summer school. In many cases the salaries paid the minor assistants are too small to encourage their attendance at a summer course, especially since they usually can not expect any financial return from it. The similarity in the course from year to year tends to discourage a return on the part of those who have already taken a course. Under the circumstances, an occasional change of subject would seem highly desirable. Unfortunately, nearly every attempt so far made to interest probable students in matters not directly related to the physicial organization of the library or the direct reference use of books has met with little response. An effort will be made the coming year to investigate the matter more thoroughly.

Sixty-six lectures and class appointments were scheduled.

A summary of the course with the number of lectures in each subject follows:

Bibliography (6), Mr Biscoe, Mr Walter
Cataloging (11), Miss Fellows
Classification (10), Miss Hawkins
Reference (7), Mr Walter
Public documents (3), Mr Wyer
Selection of books (11), Miss Eastwood, Mr Walter
Subject headings (7), Miss Hawkins

Miscellaneous subjects (1 lecture each): accession work (Miss Fellows); administration of small libraries (Mr Watson); bookbinding (Mr Walter); bookbuying (Miss Smith); book repairing (Miss Crissey); library buildings (Mr Watson); loan work (Miss Hawkins); shelf work, (Miss Fellows); small libraries of the State (Miss Webster); New York State traveling libraries and study clubs (Miss Betteridge); visual instruction (Mr Abrams).

Special visits to the legislative reference library, the State Library bindery, and the Albany High School Library were also scheduled.

The course was attended by 17 students, 12 of them coming from New York, 3 from Indiana and 1 each from Connecticut and Massachusetts.

The 18 different summer sessions have been attended by 407 different students, 14 of them having attended more than one session. A list of those in attendance this year follows:

Aikenhead, Grace D. B.A. Wells College, 1912; librarian, Industrial Management Library, Rochester (N. Y.) Chamber of Commerce
Alexander, Frances D. Assistant, Albany (N. Y.) Free Library
Bissell, Inez M. Assistant librarian, Crandall Free Library, Glens Falls, N. Y.
Bovitz, Gertrude. Junior assistant, Prospect branch, Brooklyn Public Library
Brown, Alice. Children's librarian, Marion (Ind.) Public Library
Burt, Florence M. Assistant, South Bend (Ind.) Public Library
Cooke, Rosamond S. Substitute assistant, Attleboro (Mass.) Public Library
Fagan, Mary J. Supervisor of the circulation department and reference assistant, Silas Bronson Library, Waterbury, Conn.
Gaffney, Anna M. (partial work). Junior clerk, New York State Library, Albany
Hale, Helen E. Assistant librarian, Pember Library, Granville, N. Y.
Hodges, Bernice E. B.A. Mount Holyoke College, 1912; secretary to the librarian, Rochester (N. Y.) Public Library
Le Fevre, Almira A. Assistant librarian, Ossining (N. Y.) Public library
Millard, Flora C. Librarian, Young Men's Lyceum Library, Tarrytown, N. Y.
Rider, Anna B. (partial work). Junior clerk, New York State Library, Albany
Saunders, Esther K. Junior assistant, 115th St. branch, New York Public Library
Smart, Eleanor E. (partial work). Junior clerk, New York State Library, Albany
Van Gorder, Edith. Substitute assistant, Marion (Ind.) Public Library

LIBRARY INSTITUTE

The third library institute for high school librarians was held in the school's lecture room, July 10–20. The School Libraries Division and the Library School cooperated in planning and managing

it, as in the two preceding years. The plan adopted in 1915 was repeated, the entire time being devoted to talks and discussions of reference work in school libraries and to problems illustrating specific points mentioned. A course of talks and discussions was conducted by Mr Walter. These were closely coordinated with a series of more general talks by specialists of The University of the State of New York.

In point of interest and industry this institute was perhaps, in general, the best yet held. Only one of those in attendance failed to do all the assigned problem work and this exception was that of a librarian of so much experience that the elementary practice would have been quite superfluous. Miss Mary E. Hall of the Brooklyn Girls High School was present at several sessions and gave valuable aid in the discussions.

The institutes have demonstrated that a recognition of the importance of the school library is growing throughout the State. Teachers generally and, to some extent, administrative school officers, are beginning to pay some attention to the proper use of the books in the school libraries. Without exception, every school representative who spoke demanded as a desideratum service from the school librarian which would be impossible without time and adequate special preparation for library work. The days of makeshift school librarianship or of librarianship imposed as a virtual penalty seem to be happily passing into a decline. Doctor Finegan was especially emphatic, in his closing remarks, in insisting both on the importance of the school library and on the inevitable coming of the time when both school and public librarians will be chosen because of special fitness and training and when certification of those qualifications will be demanded by the State.

Much of the practical success of the institute is due to the interest of Dr Sherman Williams and to his influence with the school officials of the State. In several cases the expenses of those in attendance were paid by their local school boards.

The program follows:

July 10. Opening talk, Dr Sherman Williams, Chief, School Libraries Division, The University of the State of New York: Reference; Dictionaries and cyclopedias, F. K. Walter, Vice Director, New York State Library School

July 11. Reference; Use of periodicals, Mr Walter: The high school library, Doctor Williams

July 12. The reference department of the State Library, Frank L. Tolman, reference librarian, New York State Library: Reference; Debating, Current events, Mr Walter

July 13. Reference; Science, Mr Walter: Reference; Preparation of reference lists, Mr Walter: The Educational Extension Division, William R. Watson, Chief, Educational Extension Division

July 14. The high school library, Dr James Sullivan, State Historian: Reference; History and biography, Mr Walter

July 16. Visual instruction; Alfred W. Abrams, Chief, Visual Instruction Division: Books on art, Royal B. Farnum, specialist in art, The University of the State of New York

July 17. Reference; Fine arts, Mr Walter: The literature of commercial education, Wallace E. Bartholomew, specialist in commercial education, The University of the State of New York

July 18. Reference; Civics, Commerce, Mr Walter: Some factors in effective teaching, Willard D. Johnson, specialist in training classes: The high school library in the teaching of English, Miss Mary E. Hall, Girls High School Library, Brooklyn, N. Y.

July 19. Reference; Literature, Mr Walter: Reference; Collecting and arranging current reference material, Mr Walter: Lessons of the war, Dean Harlan H. Horner, New York State College for Teachers

July 20. The State Library, James I. Wyer, Jr, Director, New York State Library and Library School; Closing remarks, Dr Thomas E. Finegan, Deputy Commissioner of Education; Dr Sherman Williams

Those in attendance were:

Baker, Elliott ..... High School, Minoa
Carey, Irena ..... Elmer Avenue School, Schenectady
Carpenter, Bertha L..... High School, Gouverneur
Cope, Frances K..... High School, Guilford
Eells, Helen M..... High School, Walton
Eldredge, Evelyn C..... Public Library, Endicott
Ferris, Mrs Bertha B..... High School, Manlius
Hathaway, C. Eveleen..... Glens Falls
Higgins, Helen S..... High School, Chittenango
Houghton, Celia M. (auditor only).. High School, Albany
Kennedy, Anna C..... High School, Hudson
King, Calla L..... High School, Sidney
Quinlon, Winifred B..... High School, Randolph
Shaw, Frances ..... High School, Walden
Turnbull, Lillian B..... Franklin School, Schenectady

THE ALUMNI

In the year covered by this report (July 31, 1916–July 31, 1917) 147 positions (including important promotions) filled by former students have been directly or indirectly reported to the school. One hundred and seven of these were permanent and 40 temporary. Among the more important temporary positions were 6 in the office of the chief of ordnance of the United States army. The increase over the number reported last year (89) is partly accounted for by the fact that this report covers a full year instead of only ten months, as did the report for 1915–16. Nevertheless, there has also been an increased demand for people trained in the school. The salary received is somewhat larger, in most cases, than last year.

Some comments on the kinds of positions filled will be found on pages 35–36. The specific positions obtained in 1916–17 are listed on pages 26–30.

Positions filled July 31, 1916–July 31, 1917

CLASS AND NAME	POSITION	INSTITUTION AND PLACE (UNLESS IMPLIED)
1892		
Robbins, Mary E	Associate director	Library School, Carnegie Library, Atlanta, Ga.
1894		
Hawes, Clara S	Assistant cataloger	Carnegie Free Library of Allegheny, Pittsburgh, N. S., Pa.
1895		
Cone, Jessica G	Assistant	Goodwyn Institute Library, Memphis, Tenn.
1896		
Wait, Marie F	Assistant	Princeton University Library
1900		
Fossler, Anna K	Librarian, technology dep't	Portland (Ore.) Library Association
Smith, Faith E	General secretary, Y. W. C. A.	Los Angeles, Cal.
1901		
Virgin, Edward H	Librarian and head of stationery dep't	Bosch Magneto Co., Springfield, Mass.
1904		
Barr, Charles J	Assistant librarian	Yale University Library, New Haven, Conn.
Hyde, Mary E	Instructor, Library school	New York Public Library
Rose, Ernestine	Assistant to principal	Carnegie Library School, Pittsburgh, Pa.
Wead, M. Eunice	Assistant curator of rare books	University of Michigan Library, Ann Arbor.
1905		
Vogleson, Helen E	Second assistant librarian	Los Angeles County Free Library, Los Angeles, Cal.
1906		
Goodrich, Francis L. D.	Reference librarian	University of Michigan Library, Ann Arbor
Knowlton, Julia C	Librarian	Vermont State Normal School, Johnson
Thomas, Helen M	Assistant, order division	Library of Congress, Washington
1907		
Foley, Margaret B	Librarian and instructor in library economy	Connecticut College for Women, New London
1908		
Cooper, Isabella M	Librarian, Central Circulation branch	New York Public Library
Hooker, D. Ashley	In charge, technology dep't	Detroit Public Library
Rush, Charles E	Librarian	Indianapolis Public Library
Whittemore, Gertrude	Librarian	Pequot Library, Southport, Conn.
1909		
Adams, Leta E	In charge, library dep't	Gaylord Bros., Syracuse, N. Y.
Blair, Irene E	Librarian	Sedalia (Mo.) Public Library
Culver, Essae M	Librarian	Butte County Free Library, Oroville, Cal.
Davis, Mary H	Librarian	Brookline (Mass.) High School library
Hawks, Blanche L	Librarian	Penn College, Oskaloosa, Iowa
1910		
Birge, Anna G	Assistant	A. L. A. Booklist, Chicago, Ill.
Blasl, Henrietta M	Editorial assistant	H. W. Wilson Co., White Plains, N. Y.
"	Assistant, catalog division	Library of Congress, Washington, D. C.
Eno, Sara W	Chief, circulation dep't	University of Minnesota Library, St Paul
Long, Harriet C	Librarian	Brumback Library, Van Wert, Ohio
1911		
Allen, Mrs Philip L	Librarian	College of St Catherine, St Paul, Minn.
Drury, Mrs Gertrude (Gilbert)	Senior assistant to principal and instructor	Library School, St Louis Public Library
1912		
Carpenter, Helen S	Office assistant	H. W. Wilson Co., White Plains, N. Y.
"	In charge of filing system	National Committee on Prisons, New York, N. Y.
Smith, Jessamine M	Assistant	Ferguson Library, Stamford, Conn.

Positions filled July 31, 1916–July 31, 1917

CLASS AND NAME	POSITION	INSTITUTION AND PLACE (UNLESS IMPLIED)
1913		
Edwards, Eleanor M.	Assistant, reference and accession divisions	New York Public Library
"	First assistant	Morristown (N. J.) Public Library
Keator, Alfred D.	Associate librarian	Carleton College Library, Northfield, Minn.
McNair, Rebecca	Assistant cataloger	Los Angeles County Free Library, Los Angeles, Cal.
Parsons, Mary P.	Librarian	Morristown (N. J.) Public Library
Sherman, Clarence E.	Librarian	Lynn, (Mass.) Public Library
1914		
Bowles, Verne	First assistant cataloger	State College of Washington, Pullman
"	Reference librarian	Kansas State Normal School Library, Emporia
Clark, Mabel	Branch librarian	Minneapolis (Minn.) Public Library
Proudfoot, Helen	Children's librarian	Des Moines (Iowa) Public Library
Rothrock, Mary U.	Librarian	Lawson McGhee Library, Knoxville, Tenn.
See, Alice	Librarian	Phillips University Library, Enid, Okla.
1915		
Bailey, Beulah	Assistant	New York State Library
Cobb, Mary E.	Librarian	New York State College for Teachers, Albany, N. Y.
Grant, Thirza E.	Instructor	Western Reserve University Library School, Cleveland, Ohio
McCollough, Ruth D.	Assistant, book selection and study club dep't	Wisconsin Free Library commission, Madison
1916		
Bircholdt, Harriet N.	Librarian, bureau of public discussion	Indiana University Library, Bloomington
Bronk, Clara L.	Assistant	Lake Erie College Library, Painesville, Ohio
Brown, Ruth L.	Reference librarian	Silas Bronson Library, Waterbury, Conn.
Dart, Izella M.	Librarian	State Normal School, Moorhead, Minn.
Haynes, Marguerite B.	Assistant, central circulation dep't	Minneapolis (Minn.) Public Library
Hull, Edna M.	Cataloger	University of Washington Library, Seattle
Kemmerer, Leila	First assistant	Goodwyn Institute Library, Memphis, Tenn.
"	Assistant	U. S. Department of Agriculture Library, Washington, D. C.
Laws, Helen M.	Head cataloger	Wellesley College Library
Meisel, Max	Assistant, science division	New York Public Library
Moore, Edna G.	Cataloger	Detroit (Mich.) Public Library
Oberholtzer, Katherine A	Assistant, legislative reference dep't	Connecticut State Library, Hartford
Shields, Ethel A.	Reference librarian	Iowa State Teachers College Library, Cedar Falls
Winslow, Amy	First assistant, East Liberty branch	Carnegie Library, Pittsburgh, Pa.
1917		
Allen, Maude E.	Library instructor and inspector, county normal schools	Michigan Library Commission, Lansing
Blessing, Arthur R.	Head of reference dep't	Public Library of the District of Columbia, Washington, D. C.
Brewer, Clara A.	Assistant, economics dep't	Princeton University Library
Cannon, Carl L.	Assistant, central reference dep't	New York Public Library
Cudebec, Bertha M.	Librarian	Albany (N. Y.) Free Library
Davis, Earl H.	Municipal reference librarian	St Louis (Mo.) Public Library
Dick, Christian R.	Head of catalog dep't	Carnegie Free Library of Allegheny, Pittsburgh, Pa.
Dunn, Roscoe L.	Assistant	Library of the Boston Museum of Fine arts
"	Acting librarian	Library of the Boston Museum of Fine arts

Positions filled July 31, 1916–July 31, 1917 (*concluded*)

CLASS AND NAME	POSITION	INSTITUTION AND PLACE (UNLESS IMPLIED)
Edwards, Mrs Sarah S...	In charge, sociological dep't...	Brooklyn Public Library
Forward, Mildred R.....	Librarian.....	City Normal School Library, Rochester, N. Y.
France, Edna H.....	Assistant, Educational Extension Division.....	University of the State of New York
Harris, Helen M.....	Branch assistant.....	Minneapolis (Minn.) Public Library
Kerr, Julia A. C.....	Assistant, catalog dep't.....	Carnegie Library, Pittsburgh, Pa.
Knapp, Alice L.....	First assistant, Macon branch.	Brooklyn Public Library
Little, Elizabeth W.....	Assistant.....	Wells College Library, Aurora, N. Y.
Lounsbury, Edith.....	Assistant, circulation dep't....	Sioux City (Iowa) Free Public Library
Love, Cornelia S.....	Assistant.....	New York State Library
"	Assistant cataloger.....	University of North Carolina Library, Chapel Hill
[1] MacKay, Mary N.....	Head of special libraries dep't.	Michigan State Library, Lansing
McMullen, Elizabeth....	Librarian.....	Elwood (Ind.) Public Library
Mills, Alice E.....	Assistant, catalog dep't.....	Connecticut State Library, Hartford
Norton, Ruth.....	Assistant.....	Wesleyan University Library, Middletown, Conn.
Ogle, Rachel.....	Head of circulation dep't.....	Iowa State Teachers College Library, Cedar Falls
Outhouse, Emma G.....	Cataloger.....	Evansville (Ind.) Public Library
"	Librarian, West Side branch...	Evansville (Ind.) Public Library
Pope, Mildred H.....	Librarian.....	Lincoln Park High School Library, Tacoma, Wash.
Russell, Harold G.....	Assistant, book selection section.....	New York State Library
Smith, Barbara H.....	Cataloger.....	Silas Bronson Library, Waterbury, Conn.
Tawney, Mary A.....	In charge of work with schools	St Paul (Minn.) Public Library
"	Assistant, central circulation dep't.....	Minneapolis (Minn.) Public Library
"	Librarian, Franklin Avenue branch.....	Minneapolis (Minn.) Public Library
[1] Vater, A. Eugenie.....	Reference assistant.....	Purdue University Library, Lafayette, Ind.
Wilcox, Ruth.....	Head of fine arts division.....	Cleveland Public Library
1918		
Andrews, Winifred P.....	Reference assistant.....	Detroit (Mich.) Public Library
[1] Davis, Mildred.....	First assistant, reference dep't.	Portland (Ore.) Library Association
Hinesley, Pearl.....	Chief, circulation department.	Louisville (Ky.) Public Library
Kingsbury, Ruth.....	Assistant.....	University of Utah Library, Salt Lake City
[1] McNitt, Esther U.....	First assistant, division of Indiana history and archives...	Indiana State Library, Indianapolis
Sauer, Julia L.....	Branch librarian.....	Rochester (N. Y.) Public Library
Stearns, Dorothy M.....	Cataloger.....	Silas Bronson Library, Waterbury, Conn.
[1] Weeks, Elisabeth.....	Assistant.....	Vassar College Library, Poughkeepsie, N. Y.
White, Ada J.....	Assistant.....	Rochester (N. Y.) Public Library

[1] On leave of absence.

Temporary positions reported July 31, 1916–July 31, 1917

CLASS AND NAME	POSITION	INSTITUTION AND PLACE (UNLESS IMPLIED)
1889		
Browne, Nina E	Acting librarian	Smith College Library, Northampton, Mass.
1891		
Dexter, Lydia A	Classifier and cataloger	Reddicks Public Library, Ottawa, Ill.
1894		
Sewall, Willis F	Index and cataloging clerk	Office of the Chief of Ordnance, Washington, D. C.
1898		
Reed, Mabel F	Index and cataloging clerk	Office of the Chief of Ordnance, Washington, D. C.
1901		
Virgin, Edward H	Assistant purchasing clerk	Office of the Chief of Ordnance, Washington, D. C.
Vought, Sabra W	Instructor, library school	University of Illinois, Urbana
1904		
Wead, M. Eunice	Cataloger, private library	Oyster Bay, N. Y.
1906		
Judson, Katharine B	Cataloger, American history collection	Hayes Memorial Library, Fremont, Ohio
1907		
Shaver, Mary M	Instructor	Chautauqua (N. Y.) Summer Library School
1909		
Furst, Mrs Elisabeth (Hardman)	Acting librarian	Bay City (Mich.) Public library
Greenmah, Edward D	Organizer	Library of Arthur D. Little, Inc., Boston
1911		
Drury, Mrs Gertrude (Gilbert)	Substitute assistant	St Louis (Mo.) Public Library
1912		
Holmes, Florence I	Cataloger, European war literature	Clark University Library, Worcester, Mass.
Rice, Paul N	Chief of stack	New York Public Library
Watts, Blanche V	Instructor	Iowa Summer Library School, Iowa City
1914		
McCoy, Helen R	Substitute children's librarian	Houston (Tex.) Carnegie Library
1915		
Bailey, Beulah	Cataloger	Russell Sage College of Practical Arts, Troy, N. Y.
"	Cataloger	Forbes Library, Northampton, Mass.
Davis, Elizabeth L	Index and cataloging clerk	Office of the Chief of Ordnance, Washington, D. C.
Gates, Helen F	Cataloger	Trinity College Library, Hartford, Conn.
Wallace, Ruth	Assistant	Chautauqua (N. Y.) Summer Library School
1916		
Edwards, Edith	Assistant	New York Public Library
Kemmerer, Leila	Cataloger	National Museum Library, Washington, D. C.
1917		
Adams, Ellen F	Cataloger	Forbes Library, Northampton, Mass.
"	Librarian	Skidmore School Library, Saratoga, N. Y.
Cudebec, Bertha	Assistant	New York State Library
Love, Cornelia S	Assistant, Educational Extension Division	University of the State of New York
Norton, Ruth	Index and cataloging clerk	Office of the Chief of Ordnance, Washington, D. C.
Russell, Harold G	Index and cataloging clerk	Office of the Chief of Ordnance, Washington, D. C.
Wiggin, Mary P	Lecturer on library economy	Mrs Ward's Summer School, Wyoming, N. Y.

Temporary positions reported July 31, 1916–July 31, 1917 (*concluded*)

CLASS AND NAME	POSITION	INSTITUTION AND PLACE (UNLESS IMPLIED)
1918		
Baker, Charles M	Cataloger, Reference section	New York Public Library
Brown, Ruth	Assistant	Food Conservation Library, Food Administration Commission, Washington, D. C.
Fisher, Nellie M	Cataloger	Clark University Library, Worcester, Mass.
Ginsburg, Sophie	Summer assistant	Denver (Col.) Public Library
Mariotti, Guido	Instructor in Latin and Italian	Mrs Ward's Summer School, Wyoming, N. Y.
Randall, Elinor E	Assistant	Newark (N. J.) Free Public Library
Santes, Marie M	Assistant	Newark (N. J.) Free Public Library
Weeks, Elisabeth	Assistant, circulation dep't	New York Public Library
Wennerstrum, Winnifred	Assistant	New York State Library
Young, Malcolm O	Assistant, decimal classification	Lake Placid Club, N. Y.

New York State Library School Association. The annual meeting of the association was held at the Seelbach Hotel, Louisville, Ky., June 23, 1917. The meeting was preceded by a dinner at which 66 members were present. (77 in all attended the American Library Association conference at the same place.) Raymond L. Walkley, second vice president, presided and Mary U. Rothrock acted as secretary *pro tem.* Mr Wyer spoke for the school, reviewing the progress of the past year and speaking of the proposed changes in the course for next year.

The grant for entertainment purposes was increased from $50 to $75. The executive committee was authorized to use the funds of the association for such purposes as might, in its judgment, promote the best interests of the school.

The officers of the association for 1916–17 are: *president,* Joseph L. Wheeler '09, librarian, Youngstown (Ohio) Public library; *1st vice president,* William J. Hamilton '12, assistant librarian, Public Library of the District of Columbia; *2d vice president,* Harriet E. Leitch '11, Seattle (Wash.) Public Library; *secretary-treasurer,* Harriet R. Peck '04, librarian, Rensselaer Polytechnic Institute, Troy, N. Y.; *executive committee,* Raymond L. Walkley '13, assistant librarian, Minneapolis (Minn.) Public Library; Lucy E. Fay '08, librarian, University of Tennessee, Knoxville; Louis J. Bailey '07, librarian, Gary (Ind.) Public Library; *member of advisory board* (3 years), William F. Yust '01, librarian, Rochester (N. Y.) Public Library.

Necrology. The list of deaths of former students was unusually large this past year. Eight deaths have been reported since August 1, 1916:

The death of Charles William Plympton of the Class of 1891 has been indirectly reported but no confirming details have been received. Mr Plympton had a varied experience, chiefly in the organization of private and special libraries. He was accession clerk of the New York State Library from 1891 to 1895.

Martha Thorne Wheeler, of the class of 1891, died September 3, 1916. Miss Wheeler is best remembered by her work as editor of the *Best Books list* and as instructor in the Library School. A tribute to Miss Wheeler may be found in the *Library Journal* for November 1916 (p. 818–19).

Florence Whittier, of the class of 1902, died September 11, 1916. Her more important library positions were in the Mechanics Institute Library of San Francisco, the Sedalia (Mo.) Public Library,

The American Library Association headquarters in Chicago, and the University of Missouri Library.

Mary Wright Plummer, of the class of 1888, died September 21, 1916. Miss Plummer's work as head of the library schools of Pratt Institute and the New York Public Library and as president of the American Library Association in 1915–16 is so well known and has been so widely mentioned in memorial notes as to require no further extended mention here. Prominent among these are the tributes in the *Library Journal* of October, 1916 (p. 756–57 and 856–81) and *Public Libraries* of the same date (p. 535).

Charlotte Elizabeth Groves, of the class of 1903, died November 8, 1916. Miss Groves had been on the staffs of the Cleveland Public Library, the New York State Library, the Library of Congress and the University of Chicago Library.

Ernest Lewis Gay, of the class of 1902, died November 25, 1916. In recent years Mr Gay had not been actively engaged in library work but was well known in the vicinity of Boston as an antiquarian and bibliophile.

Mary Boyden Lindsay, of the class of 1893, died January 23, 1917. For many years she had been librarian of the Evanston (Ill.) Public Library. A brief appreciation was published in the *Library Journal* of April 1917 (p. 303).

Mrs Robert P. Keep (Elizabeth Vashti Hale '96) died March 28, 1917. Mrs Keep had been in various temporary library positions until her marriage to Mr Keep in 1897.

Fifty-two, in all, of the matriculates have died. Complete lists will be found in the 1912 register of the school and in succeeding annual reports.

NOTES AND COMMENTS

Thirtieth anniversary. The thirtieth anniversary of the opening of the school was celebrated January 5, 1917. Letters from both of the former directors, Doctor Dewey and Dr Edwin H. Anderson, and a telegram from Mrs Salome Cutler Fairchild, the first Vice Director, were read. Brief addresses were made by Mary Casamajor, president of the New York State Library School Association, and by the two class presidents, Rachel A. Harris '17 and Herman O. Parkinson '18. President Charles A. Richmond of Union University made the principal address. The exercises were followed by a reception at which President and Mrs Finley, the alumni in Albany and vicinity and lecturers from the University were present in addition to the faculty and students.

The war and the library school. Like practically all institutions for higher education the Library School is already affected by the present war and other effects, beneficial and otherwise, must be expected in the near future. Allusion has already been made to the undoubted lack of men in the school for the next year or two. This scarcity must almost necessarily continue until the need of men for military service is past.

It is very probable that increasing financial stringency will also prevent the application for admission of many young women admirably suited to library work and that others with a keen social conscience will be diverted into other forms of social welfare the claims of which are for the moment apparently more insistent.

In the face of this highly probable shrinkage in attendance, it is more important than ever to maintain the standards on which the school has based its reputation. One thing which the preparation for war has made painfully apparent as a national defect is the tendency toward an optimistic fatalism which, on the one hand delays preparation for any public service until the need becomes insistent and, on the other, relies on hurried short cuts when the situation becomes critical.

No one who has studied the growth of the American public library can doubt that it has gained a permanent place in our industrial and educational systems and that its defects are those of failure to grasp its full opportunity and not those of a merely ornamental institution or a dignified amusement center. It is certain that the library must, more than ever, cultivate intensively its proper field and that the service it gives must be more and not less intelligent than in the past. The librarian of the very near future must be better trained than he is today, not only in the technical details of his local organization but in the broader knowledge of books, men and social institutions which alone can insure any workable system of library team-work. Library School courses must be modernized but not diluted. The introduction of the two courses on high school library work and business library organization are merely an indication of what may yet remain to be done. The school library movement has been profoundly affected by war conditions and the pedagogical lessons it has taught. The war also has taught the dependence of modern business, private and national, on adequate organization and has shown the direct application of library theory and practice to intensely practical matters. "Mr Britling," says H. G. Wells in *Mr Britling Sees It Through,* "discovered the profound

truth of a comment of Herr Heinrich's which he had hitherto considered utterly trivial, but which had nevertheless stuck in his memory. 'The English', Herr Heinrich had said, 'do not understand indexing. It is the root of all good organization.'"

It is almost certain that other equally obvious lines of work will demonstrate their claims to attention by the school. The greater the demand for trained people the greater will be the temptation to condone hasty and brief treatment. It is fortunate that the two courses just mentioned are both extensions of ideas held for some time at the school and to which some attention has already been given in the school curriculum. Neither in these or in other similar directions, can the school afford to admit those who are ill prepared or temperamentally unfit for the best type of library work, nor is there any intention of doing so. Broader service must be made possible by even greater insistence on thoroughness and personal fitness for the work.

War service and the New York State Library School. In common with many other similar institutions, the school has tried to be of some direct national service in several ways. The crowded curriculum made much organized work during the school year impracticable, though several students gave some volunteer service in helping organize the military information material collected by the reference section of the State Library. Others of the staff served in minor ways. In the very direct service of enlisting for field service the school has several representatives. Herman O. Parkinson, president of the class of 1918, left in May to enter the medical reserve corps and Earl H. Davis '17, left his library position in the St Louis Public Library to enter the same corps. Harold L. Leupp '04 and Carlton B. Joeckel '10 joined training camps in California; Edmund L. Pearson '04 spent his second period of training at Plattsburg; Paul N. Rice '12 and Asa Don Dickinson '04 went to Madison Barracks and Donald B. Gilchrist '15, after a term of border service with the Minnesota militia, received his commission as first lieutenant of field artillery in the United States Reserves. Drew B. Hall '01 was commissioned captain in the quartermaster's department. Six who were ineligible for field service (three women and three men) went to the office of the chief of ordnance of the United States army as filing clerks. Concerning this service, a prominent officer in the department says:

I can say without exaggeration that I know of no other place in the government service where trained service is needed more than in the ordnance department. . . . Our condition as to preparedness six months or a year

from now depends entirely on the progress that we make from day to day in this office. Under such circumstances the methods we employ in handling and filing our correspondence, indexing and filing our other records, become vitally important. . . . For this work the library school graduate is very well equipped.

Isabel Ely Lord '97 is organizing the Food Conservation Library of the Food Administration Commission at Washington and Ruth Brown '18 is an assistant in the library.

The school has also been represented in foreign countries. Harold H. Lassen '12 is in charge of the system of traveling libraries supplied to the Danish army mobilized for frontier service. P. V. Vilhelm Slomann '14 since the summer of 1915 has been in charge of the libraries which the Danish Red Cross has been supplying to prisoners of war of the belligerent countries. Alfhild Smith '14 has been his chief assistant in this work.

The director of the school was made chairman of the war service committee of the American Library Association. Associated with him, among others, is Edwin H. Anderson '92. The subcommittee on library war service week includes Carl H. Milam '09; Joseph L. Wheeler '09; Charles E. Rush '08; Jesse Cunningham '10; Charles H. Compton '07; and L. J. Bailey '08. Claribel R. Barnett '95 and Joseph L. Wheeler are on the food information committee, Miss Barnett being chairman. George F. Bowerman '95 (chairman) and Capt Donald B. Gilchrist '15 are the subcommittee on the War Library Manual. Several men among the alumni have volunteered for service in the camp libraries which the American Library Association hopes to establish in the different cantonments. The names of those doing local service in Red Cross or other activities of similar character are too numerous for the space available.

What kind of position? The very general basis on which library work of the present era began some forty years ago has been growing more and more specialized with the growth of special libraries and special departments of general libraries designed to meet better special community or educational needs. It is probable that this will lead to considerable differentiation of purpose in library school curricula. To some extent this differentiation already exists, but a failure to study closely the actual results of the instruction in any particular school is likely to lead to wrong conclusions in estimating the work done by the school. For instance, the statement is sometimes made that the New York State Library School does not train for work in public libraries inasmuch as it is not organically connected with a large public library. On

the other hand it is sometimes mentioned by college librarians as being a center of public library propaganda and not concerned in arousing interest in college library work. A casual analysis of the positions obtained by its former students during the year covered by this report will show the inaccuracy of both statements. One hundred and forty-seven positions are listed on pages 26–30. Fifty-four of these are in public libraries ranging in size from the great library systems of New York, Brooklyn, Minneapolis and Detroit to libraries of relatively small size. They cover every type of work from chief librarian to general assistant and in a considerable number of cases have come as the result of previous experience of the library officials with students trained here. Fourteen are in special libraries or special library departments (including art libraries) or business houses, eight in state libraries, ten in government libraries or filing departments and four (not included in the public library group) in special technical departments of public libraries. Twenty-five have gone to college libraries and nine others to normal schools, high schools or teachers training colleges or other work connected with schools. Six have been added to the staffs of library schools and three others have done summer school instruction in library methods. As these results are based on a typical year and represent the present demand for the product of the school, they quite fairly answer the question often asked by candidates for admission, "What kind of a position may I expect after a course at the New York State Library School?"

Gifts. The New York State Library School Association again gave $50 to defray the expenses of the informal teas and other social entertainments of the school.

The classes of 1917 and 1918 gave a large Hartford Saxony rug for room 310.

The Bibliographical Society of America, by formal action of its council, has permanently deposited its library in the school collections.

This collection contains a number of scarce and interesting items, both American and European. Several valuable Spanish-American publications are included. The library has not yet been assembled but it will doubtless be ready for use during the coming school year. The conditions of the gift include the permanent care of the collection by the New York State Library, access to it by members of the Bibliographical Society, and the annual publication of a list of the items received from the society. The conditions in full may be found in the *Library Journal* for August 1917 (p. 660).

The American Library Association has deposited with the school the questionnaires and the accompanying correspondence relating to the investigation of cataloging administration conducted by one of its committees, of which Aksel G. S. Josephson was chairman.

Many former students and other friends have given books, pamphlets and other illustrative material. Among these have been several contributions of children's books by Miss Frances J. Olcott and Miss Caroline M. Hewins. Several valuable collections of "Notes and samples" have been received, among them those of Miss Nina E. Browne, Charlotte E. Groves and selected material sent by Miss Corinne Bacon.

Many bookplates have been received from different sources. Mr Walter S. Biscoe again made the largest individual contribution, his gifts including 35 plates by Edwin D. French, not previously included in the school's collection. The bookplate file is being increasingly used by designers and prospective owners of ex-libris as well as by those merely interested in them.

Publications. The official school publications for the year, exclusive of purely administrative blanks and forms, were:

Library handwriting; a guide for the use of students in the New York State Library School. 11p. 1916.

A reprint of the 1911 edition.

30*th annual report* of the New York State Library School, 1916. (Library School Bulletin 40.) 31p. 1917.

New York State Library School: Circular of information, 1917–18. 32p. 1917.

Through the kindness of a friend who prefers to remain anonymous, the school published (not at state expense or in the regular official series) the following:

Schneider, Rebecca. Bibliography of Jewish Life in the Fiction of America and England. 41p. 1916.